

# **Intelligence Factors to Improve the Government Financial Accounting Information System the Village in Province of Banten Indonesia**

**By**

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## **Abstract**

Accounting information system is a collection of resources and equipment, which interact with each other. This collection of sources is needed to convert financial and non-financial data into accounting information. To explore the accounting information, a research was conducted with the aim of knowing the effect of leadership mediation and the relationship between intelligence on accounting information system factors, leadership mediation on the quality of financial accounting information. In examining the relationship between these variables, research was conducted on village governments in Banten Province, Indonesia. To achieve this goal, a quantitative approach was used with a sample of 150 respondents. The number of samples consists of heads of village administrations and chief accountants in Banten Province. In reviewing a quality accounting information system, nine variables are used, as follows: Intellectual Quotient (IQ), emotional intelligence (EQ), Spiritual Quotient (SQ), leadership (LD), knowledge of the chief accountant (KCA), hardware device availability and function (AFH), software availability and functionality (AFS), communication network availability and functionality (AFCN), and financial accounting information quality (FAIC). Data analysis was carried out using a second order approach, starting from the evaluation of the measurement model to testing the inner model through the bootstrap resampling process. The results showed that there was a direct influence of IQ, EQ and SQ on leadership with an impact level of 77.3%. This shows that intellectual, emotional and spiritual intelligence factors greatly influence leadership in improving management performance. Service quality, managerial and accountability can improve the quality of financial accounting information in village government.

**Keywords:** Information System, leadership, intelligence, accounting information, financial accounting

## **Introduction**

In the public sector, including the village government, accounting information affects economic development and increases public confidence (Beshi & Kaur, 2020). Many reasons for this request, first; village governments use the state budget to manage or provide public services to the community, so that the government, citizens and non-governmental organizations (NGOs) have the right to control these entities in using the state budget appropriately and effectively with quality accounting (Bakar & Saleh, 2015). On this basis,

village governments can allocate national resources effectively (Thoa & Nhi, 2022). Second, village governments can demonstrate responsiveness, accountability, and transparency by providing quality accounting information, which has a significant effect on reducing corruption in the public sector and increasing citizens' trust in the public sector (Beshi & Kaur, 2020). Third, residents use this information to monitor village government activities, thereby making this organization more accountable and aware of its responsibilities. Based on the three things mentioned above, village government can improve the quality of village government services. Therefore, quality accounting information is considered a good country strategy to attract domestic and international investment, sponsorship and donations and assistance given the current intense trend of world economic integration. However, the quality of public sector accounting information, especially in developing countries is still poor (Daryatno & Santioso, 2020; Thoa & Nhi, 2022).

The quality of accounting information produced by an effective and quality accounting information system. Several studies, including showing that there is a strong relationship between the two variables. Users of accounting information believe that the quality of accounting information systems affects the quality of accounting information and as a result, greatly increases profitability and managerial efficiency (Kanakriyah, 2019). However, various studies have shown that an accounting information system for each entity does not exist by itself, therefore, studying a number of key factors related to the success of this system is of interest to researchers. In contingency theory shows that the design of accounting information systems significantly depends on internal organizational factors (Mkonya et al., 2018). An accounting information system is a collection of resources, including people (knowledge of the accountant manager and support from leadership) and equipment, which interact to transform financial and non-financial data into accounting information. Then efforts to produce unqualified financial reports require support from the leadership of public organizations, including the quality of village government services (Hartley et al., 2016). Leadership support is held accountable for organizational performance and can also make major changes in the implementation of accountability, which is one of the most important centralized reforms in public organizations (Han & Hong, 2019). Support from management plays a key role in providing quality accounting information. This is facilitated by their commitment to support the human and financial resources needed to build an appropriate accounting information system (Yanti & Dwirandra, 2019). Leadership is one form of success of a person or organization that does not only determined by intellectual intelligence (IQ), but also influenced by emotional intelligence (EQ) and spiritual intelligence (SQ). For this reason, leaders in village government need to develop and improve intelligence, because it is assumed that they can improve leadership which has implications for improving organizational performance.

## Literature Review

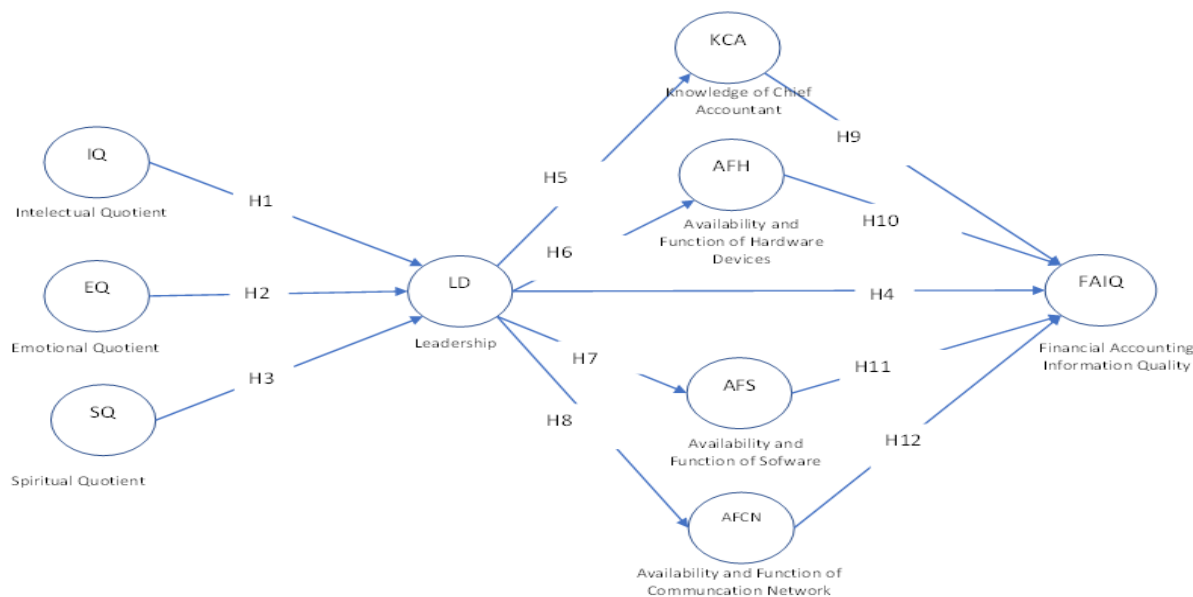
The ability of village government officials can be measured by intellectual intelligence (Yunianingrum & Kolopaking, 2018). Workers who have a high IQ are expected to produce better performance than those who have a low IQ. Workers who have a high IQ are easier to absorb the knowledge provided, so the ability to find and solve problems related to work. Village government leaders who have high intellectual intelligence can understand and apply the knowledge they have acquired (Bali Sakhya Prawira & Rasmini, 2020). Then, emotional intelligence (EQ) is intelligence in using emotions according to the desire and ability to control emotions so that they can have a positive impact (Pratiwi & Suryanawa, 2020). Effective use of emotions will be able to achieve goals in building productive relationships to achieve work success (Yenti, Machasin & Amsal, 2014). EQ has a significant effect on personnel performance, because good leadership does not only depend on intellectual factors, but is also

determined by emotional factors (Supriyatna, 2021). Furthermore, the leadership of the village government to improve good performance requires spiritual intelligence (SQ). SQ has a positive and significant effect on leadership (Asvio et al., 2019).

Agency theory, asymmetric information theory, and signal theory to clarify the role of leadership in choosing the quality of financial information. Contingency theory is generally applied to clarify contingency factors, particularly organizational elements that influence the development and implementation of successful accounting information systems (Mkonya et al., 2018). Public leadership has the ability to infer the use of the state's financial budget in offering services to the public. This is because leadership needs to demonstrate that accountability to make choices in the right way to reduce the irreconcilable situation between the principle and the agent (Fama & Jensen, 1983). In signaling theory, financial statements are a valuable tool for illuminating public leadership activities to financial information clients in order to screen public leadership choices (Matheus & Janssen, 2020). The role of leaders is often demonstrated by supporting adequate human and financial resources to sort out accounting information systems, empowering support and developing positive attitudes of staff in providing quality financial accounting information (Fitrios, 2016).

The level of investment in accounting infrastructure basically depends on the support from the leadership (Fitrios, 2016). Support is shown by the contribution of leadership during the time spent creating systems and managing the implementation of accounting information systems (Cahyadi et al., 2020). Initiative refers to individuals who understand the tasks of the organization, are aware of the accounting information needed for decision making (Ismail, 2009). On that premise and insight into accounting information systems, leadership to structure accounting information and organizational functional goals. Simultaneously, leadership is associated with the advancement of the internal control system approach in accounting information systems to ensure that the published accounting information is of high quality.

In agency and institutional theory, external environmental variables suppress an association, which encourages hierarchical changes and reforms, and the arrangement of quality financial accounting information that meets social requirements. In particular, the production of quality financial accounting information requires a high quality accounting information system. There is a positive relationship between the quality of the accounting information system and the quality of the financial accounting system information (Mkonya et al., 2018). Each association has an extraordinary accounting information system that is highly dependent on the characteristics of the association. The accounting information system consists of physical and non-physical parts that work together to collect, process and provide accounting information. More explicitly, accounting information system components include human resources and technical systems (hardware, software, and communication technology). Human factors, knowledge of the chief accountant in providing quality financial accounting information in the association of accounting information systems. The chief accountant is an individual from the directorate who reacts immediately to complete and work in the bookkeeping and assisting initiatives in planning and controlling financial activities. Utilization of hardware and software for accounting helps by working on the ability to collect, process and store information more effectively, which improves the quality of financial accounting information systems (Matheus & Janssen, 2020). Network communication systems, for example, the Internet, are very helpful for the methods involved with the exchange and connection of data and information divisions of an association. Communication networks also increase the cooperation and interest of people and offices in the management activities of an organization. The relationship between IQ, EQ and SQ in leadership and factors in quality accounting information systems, shown in Figure 1 below.



**Figure 1:** Factor IQ, EQ dan SQ for quality information systems

Based on Figure 1 above, the analysis of the relationship between variables and factors in the accounting information system is as follows

### Goals

- G1:** Intellectual quotient (IQ) has a positive effect on leadership
- G2:** Emotional quotient (EQ) has a positive effect on leadership
- G3:** Influence Spiritual Intelligence (SQ) has a positive effect on leadership
- G4:** Leadership has a positive effect on the quality of financial accounting information
- G5:** Leadership has a positive effect on the knowledge of the chief accountant
- G6:** Leadership has a positive impact on hardware availability and functionality
- G7:** Leadership has a positive impact on software availability and functionality
- G8:** Leadership has a positive impact on the availability and functioning of communication networks
- G9:** Knowledge of the chief accountant has a positive effect on the quality of village government financial accounting information
- G10:** Hardware availability and function have a positive effect on the quality of village government financial accounting information
- G11:** Availability and function of software have a positive effect on the quality of village government financial accounting information
- G12:** The availability and function of the communication network has a positive effect on the quality of village government financial accounting information

### Methodology

The population in this study is the head of the village government and the chief accountant in Banten Province, Indonesia. Based on available data in 2021, it is known that the number of villages in Banten Province is 1,238 villages. By using the Slovin formula and obtained a sample of 150 respondents. Primary data collection using interviews and questionnaires. The interview technique is intended to obtain preliminary data (preliminary study) which aims to obtain more detailed information related to the subject and object of research. Meanwhile, a questionnaire was used to obtain data from respondents, because the method used in this study was a survey. The data were analyzed using SmartPLS 3.0 software

with a second order approach, starting with the evaluation of the measurement model which aims to determine the validity and reliability of the dimension indicators used and then testing the inner model through a bootstrap resampling process.

In this study, nine variables were used as follows: Intellectual Quotient (IQ) using three indicators consisting of (1) problem solving ability; (2) verbally intelligent; (3) practice smart. Emotional intelligence (EQ) uses five indicators consisting of (1) self-awareness; (2) self-management; (3) motivation; (4) social awareness; (5) relationship management. Spiritual quotient (SQ) uses five indicators consisting of (1) absolute honesty; (2) openness; (3) self-knowledge; (4) focus on contribution; (5) spiritual non-dogmatic. Leadership (LD) uses five indicators consisting of (1) vision and mission, instilling pride, earning respect and trust; (2) communicating high expectations, using symbols to focus efforts, describing important intentions in simple terms; (3) encourage intelligence, rationality and careful problem solving; (4) provide personal attention, serve personally, train and advice. Knowledge of the chief accountant (KCA) uses five indicators consisting of (1) (1) accounting principles; (2) auditing standards; (3) type of industry; (4) strata education; (5) special training, courses and skills. Availability and functionality of hardware devices (AFH) used four indicators consisting of (1) the input section; (2) processing section; (3) the output section; (4) communication section. Availability and functionality of software (AFS) used three indicators consisting of (1) operating system; (2) interpreters and compilers; (3) application software. Availability and function of communication network (AFCN) used five indicators consisting of (1) server; (2) terminals; (3) network card; (4) switching hubs; (5) communication channels. Financial accounting information quality (FAIC) uses six indicators consisting of (1) Timeliness of output; ease of use; (3) scalability; (4) system response time; (5) availability; (6) reliability.

## Result And Discussions

### *Outside Model Measurement*

This study use three methods of measuring reliability, namely, convergent, discriminant and composite validity for each indicator in measuring research variables. The convergent method is used to measure the validity of the indicator and is expressed by the value of the outer loading factor. For the initial stage of developing a measurement scale known as an exploratory study, a loading factor value of 0.50-0.60 is still considered sufficient. In this study, the value of the outer loading of each indicator ranges between 0.663 and 0.914 which meets the requirements of convergent validity (Table 1). According to the criteria, the HTMT ratio should be less than 0.90 for the establishment of the discriminant validity model. Table 2 confirms that all HTMT ratios are less than 0.90.

**Table 1:** AVE,  $\sqrt{\text{AVE}}$  dan Latent Variable Correlation

Construction *	AVE	$\sqrt{\text{AVE}}$	Latent Variable Correlations									
			AFCN	AFH	AFS	equality	FAIC	IQ	KCA	LD	SQ	
AFCN	0,736	0.858	0.858									
AFH	0,746	0,864	0,795	0,864								
AFS	0,770	0.877	0.817	0,863	0.877							
EQUALITY	0,672	0.820	0,778	0.887	0,844	0,820						
FAIQ	0,665	0.816	0.887	0,896	0,895	0.885	0.816					
IQ	0,756	0.870	0,860	0.810	0,864	0,735	0,904	0.870				
KCA	0,589	0,768	0.633	0,769	0,663	0,765	0,728	0,606	0,700			
LD	0,835	0,914	0.658	0,874	0,790	0.827	0.812	0.808	0,733	0,914		
SQ	0,796	0.892	0,712	0,846	0,782	0,906	0,863	0.652	0.817	0,763	0.892	



**Note:** \*AFCN = communication network availability and functionality, AFH = hardware availability and functionality, AFS = software availability and functionality, EQ = emotional intelligence, FAIC = financial accounting information quality, IQ = intelligent intelligence, KCA = chief accountant knowledge, LD = leadership, SQ (spiritual intelligence)

**Table 2: Ratio Heterotrait-Monotrait (HTMT)**

Construction *	AFCN	AFH	AFS	equality	FAIC	IQ	KCA	LD	SQ
AFCN									
AFH	0.883								
AFS	0.833	0.889							
EQUALITY	0.872	0.898	0.876						
FAIQ	0.876	0.893	0.823	0.801					
IQ	0.890	0.807	0.819	0.843	0.832				
KCA	0,601	0,741	0,628	0,705	0,679	0,620			
LD	0,709	0,848	0,880	0,899	0,879	0,864	0,728		
SQ	0,769	0,838	0,874	0,805	0,845	0,730	0,715	0,817	

**Note:** \*AFCN = communication network availability and functionality, AFH = hardware availability and functionality, AFS = software availability and functionality, EQ = emotional intelligence, FAIC = financial accounting information quality, IQ = intelligent intelligence, KCA = chief accountant knowledge, LD = leadership, SQ (spiritual intelligence)

The second step is to test the validity of the discriminant and indicator in a variable, comparing the extracted square root coefficient of variance (ÖAVE) of each latent factor with the correlation coefficient between the others in the model. The recommended AVE value is above 0.5. Table 1 shows that the indicators that represent the constructs in this study have good discriminant validity > 0.50. The third step uses composite reliability to measure the value between variable indicators. The results are said to be reliable if the value of composite reliability and Cronbach's alpha > 0.70 (Table 3).

**Table 3: Instrument Reliability Test**

Construction *	Alpha Cronbach rho_A	Composite Reliability	Average Variance Extracted (AVE)
AFCN	0,909	0,912	0,736
AFH	0,885	0,894	0,746
AFS	0,849	0,853	0,770
EQUALITY	0,879	0,887	0,672
FAIQ	0,899	0,901	0,665
IQ	0,844	0,902	0,756
KCA	0,782	0,874	0,589
LD	0,945	0,949	0,835
SQ	0,935	0,938	0,796

**Note:** \*AFCN = communication network availability and functionality, AFH = hardware availability and functionality, AFS = software availability and functionality, EQ = emotional intelligence, FAIC = financial accounting information quality, IQ = intelligent intelligence, KCA = chief accountant knowledge, LD = leadership, SQ (spiritual intelligence)

The results of the composite reliability calculation ranged from 0.782 to 0.945 (>0.70), indicating that the indicators of these variables were reliable. Also the value of Cronbach's alpha ranges from 0.782 to 0.945 (>0.70), meaning that the indicator is reliable and is declared free from random error problems.

### **Inside Model Measurement**

After the outer model is tested, the next step is to test the inner model using three approaches. First, by evaluating the feasibility of the model by observing the results of the R<sup>2</sup>-analysis. Second, by testing the model holistically using the predict-relevance method, and

finally by calculating the goodness of fit (GoF). Calculation of Q2 and GoF using the coefficient R-square ( $R^2$ ).  $R^2$  shows the strength of the relationship/information between exogenous and endogenous variables.  $R^2$  value<sup>0.67</sup> is classified as a strong model, 0.33 as moderate and 0.19 as a weak model.

As shown in Table 4, the  $R^2$  of the availability and function of the communication network is 0.433, the availability and function of the communication network is 0.765. Availability and functionality of the software is 0.624, the quality of financial accounting information is 0.908, the knowledge of the chief accountant is 0.537 and the leadership is 0.773. The value of  $R^2$  indicates three strong variables, because it is greater than 0.67 and two moderate variables because the value is below 0.646. The average value of 0.653 means that the relationship model between constructs is explained by 65.3% while 34.7% is expressed by other external factors. The distribution of the adjusted  $R^2$  value<sup>is</sup> smaller than the normal  $R^2$  value meaning that it is still possible to change or expand the research model by including other latent variables (Zhang et al., 2013). The next step is to validate the overall model by testing the GoF criteria, with their size and structural type.

$$GoF = \sqrt{com.R^2}$$

$$GoF = \sqrt{0.683 \times 0.542} = \sqrt{0.3702} = 0.6084$$

The GoF calculation yields a value of 0.736 close to 1 which indicates that the research model is a highly predictive model. This shows that the overall measurement accuracy of the model is outstanding. Referring to the criteria set for GoF values, namely 0.10 (small), 0.25 (medium) and 0.36 (large). The value of 0.6084 indicates that the research model is categorized as having a large GoF.

**Table 4:**  $R^2$  and  $R^2$  customized

Construction	Box R	R Rectangle Customized
Communication Network Availability and Functionality	0,433	0,429
Hardware Availability and Functionality	0,765	0,763
Software Availability and Functionality	0.624	0,621
Quality of financial accounting information	0,908	0,905
Knowledge of Chief Accountant	0,537	0,534
Leadership	0,773	0,768
Average	0,653	0,650

**Table 5:** Cohen's effect size analysis

Build *	Real Sample (O)	Average Sample (M)	Deviation Standard (STDEV)	Statistic T (  O / STDEV  )	Value P
AFCN -> FAIC	0,392	0.391	0,054	7.196	0,000
AFH -> FAIC	0,206	0,200	0,072	2,844	0,005
AFS -> FAIC	0.259	0.255	0,061	4.231	0,000
EQ -> LD	0,402	0,394	0.108	3.726	0,000
IQ -> LD	0,440	0,448	0,073	6.018	0,000
KCA -> FAIQ	0,055	0,057	0,054	1.016	0.310
LD-> AFCN	0.658	0,659	0,048	13.720	0,000
LD -> AFH	0.874	0.876	0,031	27.851	0,000
LD -> AFS	0,790	0,791	0,031	25.334	0,000
LD -> FAIQ	0,129	0.139	0,051	2.511	0,012
LD -> KCA	0,733	0,735	0,038	19.190	0,000
SQ -> LD	0,112	0,115	0.109	1.023	0.307

**Note:** \* AFCN = communication network availability and functionality, AFH = hardware availability and functionality, AFS = software availability and functionality, EQ = emotional intelligence, FAIC = financial accounting information quality, IQ = intelligent intelligence, KCA = chief accountant knowledge, LD = leadership, SQ (spiritual intelligence)

After testing the outer and inner models, the next important step is hypothesis testing which is carried out in two stages, namely testing the direct and indirect effects of exogenous and endogenous variables. In the coefficient path, as shown in table 5, the relationships between variables are presented in the original sample. Table 6 presents information about the analysis of the relationship between research variables. The correlation path coefficient between IQ and LD is  $6.018 > 1.96$ , which is significant, and G1 is accepted. The correlation coefficient between EQ and LD is  $3.726 > 1.96$ , which means it is significant so that G2 is accepted. The correlation path coefficient between SQ and LD is  $1.023 < 1.96$  which means it is not significant, and G3 is rejected. The correlation coefficient between LD and FAIC is  $2.511 > 1.96$ , which is significant so that G4 is accepted. The path coefficient of the relationship between LD and KFA is  $19.190 > 1.96$  which means it is significant, and G5 is accepted. The coefficient of the relationship between LD and AFH is  $27.851 > 1.96$ , which is significant so that G6 is accepted. The coefficient of the relationship between LD and AFS is  $25.334 > 1.96$ , which is significant so that G7 is accepted. The coefficient of the relationship between LD and AFCN is  $13,720 > 1.96$ , which is significant so that G8 is accepted. The coefficient of the relationship between KFA and FAIQ is  $1.016 < 1.96$ , which means it is not significant so that G9 is rejected. The coefficient of the relationship between AFH and FAIQ firm is  $2.844 > 1.96$ , which is significant, so G10 is accepted. The correlation coefficient between AFS and FAIQ is  $4.231 > 1.96$ , which means it is significant so that G11 is accepted.

**Table 6: Path Coefficient**

Build *	Real Sample (O)	Sample Average (M)	Deviation Standard (STDEV)	Statistic T ( O / STDEV)	Value P	Conclusion
AFCN -> FAIC	0,392	0.391	0,054	7.196	0,000	Accepted
AFH -> FAIC	0,206	0,200	0,072	2,844	0,005	Accepted
AFS -> FAIC	0.259	0.255	0,061	4.231	0,000	Accepted
EQ -> LD	0,402	0,394	0.108	3.726	0,000	Accepted
IQ -> LD	0,440	0,448	0,073	6.018	0,000	Accepted
KCA -> FAIQ	0,055	0,057	0,054	1.016	0.310	Rejected
LD-> AFCN	0.658	0,659	0,048	13.720	0,000	Accepted
LD -> AFH	0.874	0.876	0,031	27.851	0,000	Accepted
LD -> AFS	0,790	0,791	0,031	25.334	0,000	Accepted
LD -> FAIQ	0,129	0.139	0,051	2.511	0,012	Accepted
LD -> KCA	0,733	0,735	0,038	19.190	0,000	Accepted
SQ -> LD	0,112	0,115	0.109	1.023	0.307	Rejected

Note: \*AFCN = communication network availability and functionality, AFH = hardware availability and functionality, AFS = software availability and functionality, EQ = emotional intelligence, FAIC = financial accounting information quality, IQ = intelligent intelligence, KCA = chief accountant knowledge, LD = leadership , SQ (spiritual intelligence)

The coefficient of the relationship between AFHN and FAIQ is  $7.196 > 1.96$ , which is significant so that G12 is accepted. The results of the research output using the SmartPLS software are shown in Figure 2. After obtaining the results of the relationship between variables, the next step is to determine the position of the mediating factor indirectly (Table 7). Of the 31 indirect effects, 20 constructs mediate the relationship with variables, while 11 constructs do not. This shows that the constructs built in this study are mostly related indirectly

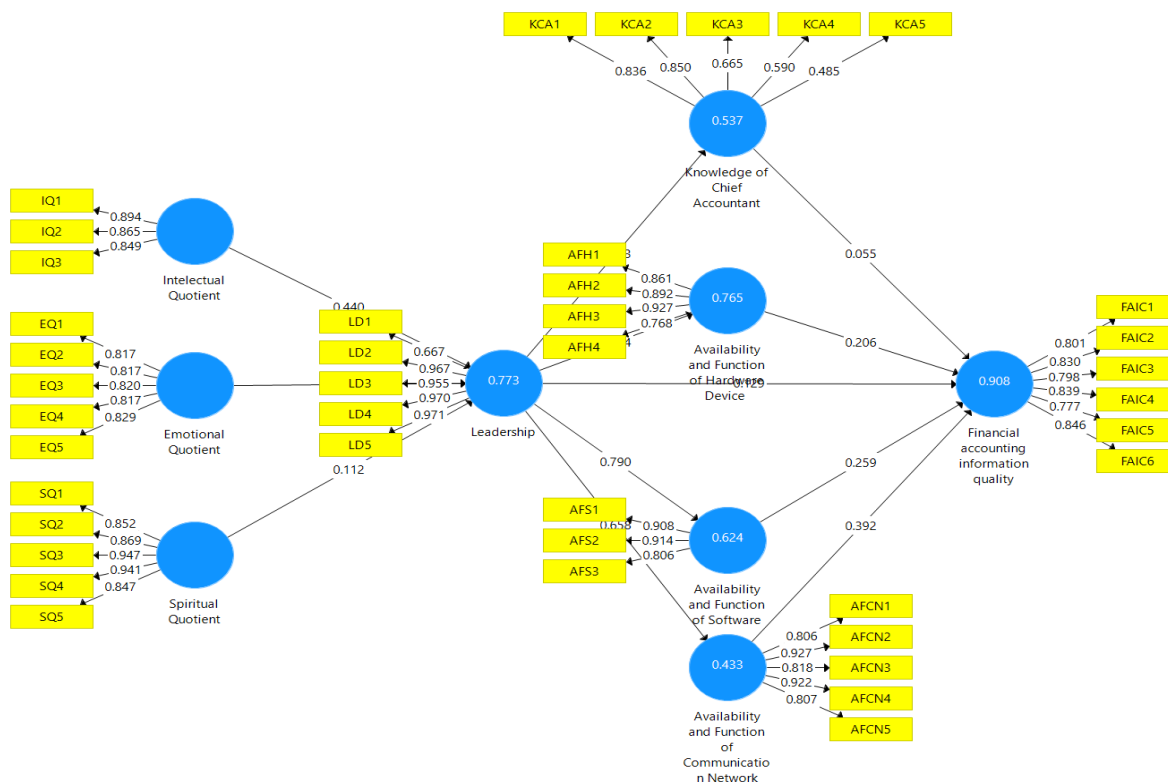


between variables.

**Table 7: Mediation Effect Test**

Construction *	Real Sample (O)	Sample Average (M)	Deviation Average (STDEV)	Statistic T ( O/STDEV )	Value P	Conclusion
IQ -> LD -> KCA -> FAIC	0,018	0,019	0,019	0,944	0,346	No mediation
LD -> AFCN -> FAIQ	0,258	0,258	0,040	6,455	0,000	full mediation
SQ -> LD -> AFCN	0,073	0,076	0,073	1,005	0,315	No mediation
SQ -> LD -> AFH -> FAIQ	0,020	0,022	0,022	0,896	0,371	No mediation
SQ-> LD -> KCA	0,082	0,086	0,082	0,991	0,322	No mediation
EQ -> LD -> KCA -> FAIQ	0,016	0,016	0,016	0,995	0,320	No mediation
SQ -> LD -> FAIQ	0,014	0,017	0,018	0,795	0,427	No mediation
SQ -> LD -> AFH	0,098	0,100	0,095	1,025	0,306	No mediation
SQ -> LD -> AFS	0,088	0,091	0,087	1,017	0,310	No mediation
IQ -> LD -> AFCN -> FAIQ	0,113	0,115	0,024	4,794	0,000	full mediation
EQ -> LD -> AFCN	0,264	0,259	0,072	3,685	0,000	full mediation
IQ -> LD -> FAIQ	0,057	0,062	0,025	2,254	0,025	full mediation
SQ -> LD -> AFS -> FAIQ	0,023	0,022	0,023	1,000	0,318	No mediation
EQ -> LD-> AFS	0,318	0,311	0,085	3,744	0,000	full mediation
IQ -> LD-> AFH -> FAIQ	0,079	0,078	0,032	2,508	0,012	full mediation
IQ -> LD-> KCA	0,322	0,328	0,051	6,273	0,000	full mediation
EQ -> LD -> AFH -> FAIQ	0,072	0,066	0,026	2,739	0,006	full mediation
EQ -> LD -> KCA	0,295	0,289	0,077	3,802	0,000	full mediation
IQ -> LD -> AFCN	0,289	0,295	0,055	5,295	0,000	full mediation
SQ -> LD -> KCA -> FAIQ	0,004	0,004	0,007	0,633	0,527	No mediation
IQ -> LD-> AFS	0,347	0,354	0,061	5,670	0,000	full mediation
IQ -> LD -> AFS -> FAIQ	0,090	0,090	0,027	3,359	0,001	full mediation
LD -> KCA -> FAIQ	0,040	0,041	0,038	1,044	0,297	full mediation
EQ -> LD-> AFH	0,352	0,345	0,097	3,640	0,000	full mediation
EQ -> LD -> FAIQ	0,052	0,054	0,025	2,084	0,038	full mediation
IQ -> LD -> AFH	0,385	0,392	0,068	5,696	0,000	full mediation
SQ -> LD -> AFCN -> FAIQ	0,029	0,029	0,029	1,003	0,316	No mediation
EQ -> LD -> AFS -> FAIQ	0,082	0,081	0,034	2,448	0,015	full mediation
LD -> AFS -> FAIQ	0,204	0,202	0,049	4,154	0,000	full mediation
EQ -> LD -> AFCN -> FAIQ	0,104	0,102	0,034	3,055	0,002	full mediation
LD -> AFH -> FAIQ	0,180	0,174	0,062	2,912	0,004	full mediation

**Note:** \*AFCN = communication network availability and functionality, AFH = hardware availability and functionality, AFS = software availability and functionality, EQ = emotional intelligence, FAIC = financial accounting information quality, IQ = intelligent intelligence, KCA = chief accountant knowledge, LD = leadership, SQ (spiritual intelligence)



**Figure 2:** The results of the analysis of the relationship between variables

Based on Figure 2 above, the results of this study indicate that the level of variance in the quality of financial accounting information in village governments in Banten Province is significantly explained by factors in the research model (90.8%), including intelligence (IQ, EQ and SQ), leadership, the chief accountant's knowledge, hardware availability and functionality, software availability and functionality, and communication network availability and functionality. R<sup>2</sup> of the five factors regarding equipment (hardware, software and communication network) was moderate and strong while the chief accountant's knowledge was moderate. The results can be determined by the fact that these factors have been sufficiently complemented and significantly improved as leadership has been recognized to play a key role in providing quality accounting information. The chief accountant's requirements are also in line with the process, regulations, transparency and individual qualifications. Therefore, the variance of these factors appears to reduce dependence on leadership. Leadership directly affects the quality of financial accounting information. The results of this study are in accordance with the results of research Nurlailah et al., (2020) which examined the transparency of village financial management in Sign Regency. In addition, leadership support has a significant indirect effect on the quality of financial accounting information (AFH, AFS and AFCN) even though KFA has no significant effect.

In particular, the direct influence of intelligence (IQ, EQ and SQ) on leadership with an impact level of 77.3%. This shows that intellectual, emotional and spiritual intelligence factors greatly influence leadership to improve management performance to support service quality, managerial and accountability so as to improve the quality of financial accounting information in village government. The results showed that intellectual, emotional and spiritual intelligence had a positive and significant effect on leadership. The higher the intelligence possessed by a leader, the higher the managerial level in determining the direction of the organization so that the higher the quality of information needed by stakeholders (government, community and NGOs). The results of this study are in accordance with research (Bemby Soebyakto & Wei

Ming, 2012; Natalia et al., 2016; Yanrizal, 2020). Although partially in this study, SQ has no significant effect on leadership, but these findings indicate that the intelligence of a leader must be a unified whole both intellectually, emotionally and spiritually.

## Conclusion

The investigations in this study have made theoretical and practical contributions. First, practically, the results of the review become a reason for the village government to plan a strategy to improve the quality of accounting information in Indonesia, especially in Banten Province. Village government leaders need to focus on increasing the knowledge of the chief accountant and communication network because these two factors are still not fully owned by the village government. In addition, the intelligence of a leader must continue to be improved because by having spiritual intelligence he is able to face and solve problems of meaning and value. Spiritual intelligence is a necessary foundation for the effective functioning of intellectual and emotional intelligence.

Theoretically, these results explore intelligence in accounting information systems through leadership and factors related to accounting systems, which have not been studied before. Therefore, this study has narrowed the current research gap in the Indonesian public sector and the intelligence that might affect accounting systems, accounting information quality, accountability and transparency in the context of developing country public sectors. This research could benefit from supporting qualitative data such as semi-structured interviews to gain an in-depth understanding of the intelligence and leadership involved in improving the quality of financial accounting information in village government.

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