The influence of leadership style and organizational culture on shariah management accounting information systems quality and its implications for fraud prevention: a study on PT. Bank Muamalat, Tbk Regional Sulampua

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ABSTRACT

This research provides a general overview of the growth of the Islamic banking industry, specifically focusing on the factors that influence the quality of Shariah management accounting information systems (ShMAIS) and efforts to prevent fraud. The study examines leadership style and organizational culture as critical factors aligned with Shariah principles. PT. Bank Muamalat, Tbk Regional Sulampua serves as the context for analyzing these factors, aiming to enhance understanding of the Islamic banking industry and establish effective fraud prevention measures. This study utilizes the structural equation model (SEM) and partial least squares (PLS) analysis methods to analyze these relationships. The research sample consists of 147 employees from Bank Muamalat in the Sulawesi, Ambon, and Papua regions. The study's findings reveal that leadership style and organizational culture significantly and positively influence the quality of Shariah-compliant management accounting information systems at Bank Muamalat, Tbk Regional Sulampua. Additionally, organizational culture has a substantial and positive impact on fraud prevention. However, the study does not find a significant influence of leadership style on fraud prevention. These research findings provide important insights for companies and the Islamic banking industry to enhance the quality of accounting information systems and mitigate the risk of fraud by considering factors such as organizational culture.

Keywords: Leadership style; organizational culture; quality of shariah management accounting information systems; fraud prevention

1. INTRODUCTION

Accounting information systems (AIS) are integral to any modern organization. This system consists of interconnected subsystems that work harmoniously to process financial data into the financial information needed by decision-makers. The primary function of AIS is to collect and store activities carried out in the company, convert data into valuable information for management, and provide appropriate controls to support decision-making, operational support, planning, monitoring, and improvement activities (Nugroho et al., 2021).

In the context of Sharia management accounting information systems, the principle of stewardship is an essential factor applied by leaders. The application of this principle ensures that the accounting information system provides accurate and relevant information to support decision-making oriented towards organizational goals and Sharia principles (van Dierendonck, 2011). Contingency theory also has significant relevance in managing accounting information systems and preventing fraud. This theory recognises that the appropriate approach to managing accounting information systems should be tailored to the specific characteristics of Sharia management accounting information systems and the associated organizational context (Understanding Fraud Prevention in Accounting, 2019).

The quality of an accounting information system is essential because this will affect the understanding of organizational leaders of changes that occur inside and outside the organization (Rashedi & Dargahi, 2019). However, fraud in accounting information systems and information distortion can be exploited by operators and cause considerable losses to the company (Xu & Bai, 2022).

The development of Sharia management accounting information systems should be based on the objectives of the Sharia Management Accounting Information System (ShMAIS), which is part of the structure of the conceptual framework of Sharia management accounting (ShMACF). ShMACF is developed on the assumption that companies act based on Shariah values. In the operation of ShMAIS, participants must be guided by a comprehensive company budget, the use of professionals, good accounting guidelines, and the development of an organizational culture that is by Islamic values (Sonhaji, 2017).

Leadership style is also essential in successfully implementing management accounting information systems. Several studies have shown that leadership style affects the quality of management information systems (Subangkit, 2019; Ikhtiyarini & Machmuddah, 2019; Suswandera et al., 2018; Rissa Paramita & Sari, 2017). However, the results of Jusriadi's research (2022) show that leadership style only weakens the effect of management accounting information systems on organizational performance.

Organizational culture also has a significant influence on accounting information systems. Several studies have shown that organizational culture affects accounting information systems (Akbar, 2018; Aprianty, 2017; Hasanah et al., 2021). However, other

studies show that organizational culture does not affect the quality of management accounting information systems (Lestari et al., 2020). Several studies also show that organizational culture does not affect fraud prevention in the context of fraud prevention (Siregar & Hamdani, 2018).

In general, management accounting information has an essential role in organizational decision-making. However, there are still challenges to implementing an adequate accounting information system and effective management. In order to improve the quality of accounting information systems, it is necessary to pay attention to aspects such as Sharia principles, leadership style, organizational culture, and fraud prevention in the context of the organization concerned.

This study investigates the influence of factors such as information needs, accounting information system functions, stewardship principles, contingency theory, leadership style, organizational culture, accounting information system quality, and fraud prevention on decision-making in Sharia management accounting information systems. The motivation behind this research is to increase understanding of the importance of effective and quality accounting information systems in supporting appropriate decision-making in Sharia-oriented organizations and explain the influence of Sharia values and Islamic leadership styles on organizational performance and management of accounting information systems.

The problem of this research is the influence of factors such as information needs, accounting information system functions, stewardship principles, contingency theory, leadership styles, organizational culture, accounting information system quality, and fraud prevention on decision-making in Sharia management accounting information systems, as well as how Sharia values, leadership styles, and organizational culture can affect organizational performance and management of Sharia management accounting information systems.

2. METHODS

This research methodology includes the type and design of research, population and sample size, research variables, and data collection procedures used to analyse data and test conceptual models. Researchers choose the type and design of research, mainly focusing on quantitative research. Then, data collection is carried out, followed by data analysis. Data obtained through data collection procedures is used to test hypotheses and answer research questions.

In designing a study, researchers consider factors such as leadership style and organizational culture, as well as the benefits of research to society, when choosing between quantitative or qualitative research (Gavin, 2008; Nurlan, 2019). This study uses a quantitative approach to investigate the relationship between leadership style, organizational culture, and the quality of Islamic management accounting information systems and fraud prevention. The primary data used came from a survey with a questionnaire using a Likert scale. The variables studied include the quality of Islamic

management accounting information systems, fraud prevention, indicators of leadership style, organizational culture, and internal control (Mokhlis, 2006).

This research will develop a research design that describes a series of activities and plans based on time, research questions, sources and types of information to be explored, references for analysing the study of relationships between variables, and procedures for each study, as well as in the design structure plan submitted to the process and results. The expected design is valid, objective, efficient, and effective.

The population is a generalised area consisting of objects or subjects with specific numbers and characteristics determined by researchers to be studied and then drawn conclusions (Sugiyono, 2017). The population in this study were Sulampua Regional Muamalat Bank employees (Sulawesi, Ambon, and Papua). Respondents in this study were selected using a random sampling technique. Potential research objects are taken from the population willing to fill out questionnaires as a source of data (Etikan & Bala, 2017).

It is essential to set the minimum sample size before data collection so that the results of statistical calculations match the needs of a particular model (Hoe, 2008). The size of the required research sample depends on the data distribution and the researcher's estimation method in determining the sample (Schreiber et al., 2006). In using SEM-PLS, data is required ten times the number of variables and the most substantive indicators used to measure one latent variable, or ten times the most significant number of structural paths used as latent variable targets in the structural model (Monecke & Leisch, 2012). SEM-PLS is an inductive approach to developing new theories from the particular to the general (Hom et al., 1992). This study uses a questionnaire because the method can be run independently (Malhotra et al., 2017) and provides convenience in obtaining a large sample of respondents (Saunders et al., 2009).

In this research, a scientific deductive and inductive reasoning process is carried out by collecting data through field surveys, which are analysed quantitatively using statistical methods, producing numerical presentations (Syaifuddin Azwar, 2001). Data collection was conducted through a primary survey by submitting a series of written statements to 147 respondents who were asked to fill out a survey created in the Google Forms application, and respondents could answer the questionnaire or check the box (checklist) (Morrisan, M. A., 2017). The Google Forms application ensures anonymity, confidentiality, security, and freedom for respondents to answer correctly (Bush & Hair, 1985).

In this research, data sources consist of two categories: primary sources and secondary sources.

Primary data are questionnaire responses sent to employees of Bank Muamalat Regional Sulampua (Sulawesi, Ambon, and Papua). The questionnaire was distributed through social media such as WhatsApp, Instagram, Twitter, Facebook, email, and other social networks. Social media was chosen because it allows interactive communication between senders and recipients, expands the reach of respondents, and is more efficient in terms of interaction time (E. Susanti, 2016). The research was conducted for three

months. Secondary data was obtained through a literature review that included books, articles, and journals, both in print and electronic or online form, as well as previous research relevant to this research topic (Sugiyono, 2017).

In this study, the SEM (Structural Equation Models) analysis technique was used, combining econometrics and psychometrics to describe the relationship between existing variables. SEM allows path analysis using latent variables and model concept indicators (Usdeldi, 2022). The type of inferential statistics used is partial least squares (PLS).

a) Validity Test: Convergent validity is examined through the loading factor for each construct indicator. A loading factor value greater than 0.5 and an average variance extracted (AVE) greater than 0.5 indicate good convergent validity. Discriminant validity is checked to ensure that the gauges of different constructs do not correlate highly. This can be seen through the cross-loading for each variable, which should be greater than 0.60.

b) Reliability Test: Cronbach's alpha method was used to test the reliability of the constructs. An alpha value greater than 0.70 indicates good reliability. In addition, composite reliability can also be used to test reliability. A value greater than 0.70 indicates good reliability (Ghozali & Latan, 2015).

Structural Model Evaluation (Inner Model) is used to predict the relationship between latent variables in research. The inner model analysis provides an overview of the relationship between latent variables based on the substantive theory of the research conducted. This evaluation involves observing the percentage of variance and R-squared values for endogenous latent constructs. R-Square is an indicator that describes how much influence exogenous latent variables have on endogenous latent variables in the model. R-Square values of 0.75, 0.5, and 0.25 indicate strong, moderate, and weak models and represent the percentage of variance of the construct that can be explained by the model (Ghozali & Latan, 2015).

Hypothesis testing uses the bootstrap resampling method. The test statistics used are t-statistics, with the decision method as follows: a) if t-statistics > t-table or p-value (0.05), then the coefficient is considered significant, and b) if t-statistics t-table or p-value > (0.05), then the coefficient is considered insignificant (Ghozali & Latan, 2015).

3. RESULTS AND DISCUSSION

1. Analysis of Respondent Characteristics

Table 1. Characteristics of Respondents Based on Gender

No.	Gender	Number of Respondents	Percentage
1	Male	129	87,80%
2	Female	18	12,20%

	Total	147	100,00%

Based on Table 1, it can be concluded that most respondents are male, with a percentage of 87.8%. This fact shows that men dominate the employees of PT Bank Muamalat, while the number of female respondents only reaches 12.2% of the total respondents.

Table 2. Characteristics of Respondents by Age

No.	Age	Number of Respondents	Percentage
1	25-35 Years	54	36,70%
2	36-45 Years	74	50,30%
3	46-55 Years	19	12,90%
	Total	147	100,00%

The majority of respondents were 36-47 years old (50.3%), followed by 25-35 years old (36.7%) and 46-55 years old (12.9%).

Table 3. Characteristics of Respondents Based on Education

No.	Education	Number of Respondents	Percentage
1	Bachelor (S1)	93	63,30%
2	S2	54	36,70%
	Total	147	100,00%

The majority of respondents have a medium-to-high level of education. There are 93 people (63%) who are S1 graduates and 54 people (36%) who are S2 graduates. So, the majority of PT Bank employees have an undergraduate education level.

Table 4. Characteristics of Respondents Based on Length of Employment

No.	Length of Service	Number of Respondents	Percentage
1	Less than 1 year	11	7,50%
2	1-3 years	6	4,10%
3	4-6 years	15	10,20%
4	7-10 years	45	30,60%
5	More than 10 years	70	47,60%
	Total	147	100,00%

Most respondents have worked at PT Bank for a reasonably long time. 47.6%, or 70 people, have worked for more than ten years, followed by 30.6%, or 45 people, with a length of work between 7 and 10 years. This indicates that most employees have significant experience, which can positively impact their ability to lead and make managerial decisions.

2. Descriptive Analysis of Research Variables

Table 5. Interval of Research Variables

No.	Interval	Description
1	1.00 - 1.80	Very Disagree
2	1.81 - 2.60	Disagree
3	2.61 - 3.40	Neutral
4	3.41 - 4.20	Agree
5	4.21 - 5.00	Very Agree

3. Structural Equation Model Analysis with SMARTPLS

1. Evaluation of the Measurement Model (Outer Model)

Measurement model testing will be carried out to show the results of the validity and reliability tests. In this study, validity testing will be carried out to determine whether the constructs used have met the requirements for continuing this research. Outer model tests measure how indicators (items) can explain related latent variables. Measurement model evaluation consists of convergent validity, discriminant validity, and internal consistency reliability. The estimation method used in this research is partial least squares (PLS). The estimation results using the partial least squares (PLS) method produce a complete path diagram.
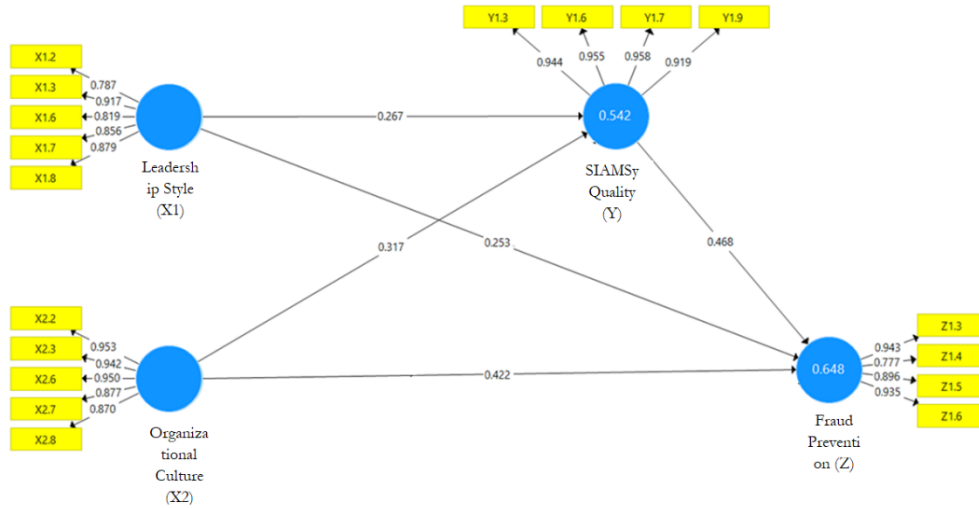
Figure 1. Modified Full Structural Model (PLS Algorithm)

a. Validity Test

1) Convergent Validity Convergent validity involves assessing the high correlation between the manifestation variable and the measured construct. Convergent validity testing on reflective indicators can be done using the SmartPLS 3.0 program. The loading factor value of each construct indicator is used to test convergent validity. Indicators that have a loading factor value above 0.7 are considered to have good reliability. However, loading factor values between 0.5 and 0.6 are still acceptable in the model development stage. (Ghozali & Latan, 2015) Indicators with a loading factor value below 0.5 are excluded from the analysis. Table 6 shows the results of the convergent validity analysis.

Table 6. Loading factor value for each indicator

Indicator	Organizational Culture (X2)	Leadership Style (X1)	ShMAIS Quality (Y)	Fraud Prevention (Z)
X1.2		0.787		
X1.3		0.917		
X1.6		0.819		
X1.7		0.856		
X1.8		0.879		
X2.2	0.953			

X2.3	0.942		
X2.6	0.950		
X2.7	0.877		
X2.8	0.870		
Y1.3		0.944	
Y1.6		0.955	
Y1.7		0.958	
Y1.9		0.919	
Z1.3			0.943
Z1.4			0.777
Z1.5			0.896
Z1.6			0.935

Table 6 shows that all indicators have factor loadings with values greater than 0.70 after the model is modified. This means all indicators in each latent variable are valid as measuring instruments.

The next measure of convergent validity is the average variance extracted (AVE) value. The recommended AVE value should be greater than 0.50, which means that 50% or more of the indicator variance can be explained (Ghozali & Latan, 2015).

Table 7. Average Variance Extracted (AVE)

Variable	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Organizational Culture (X2)	0.956	1.000	0.964	0.845
Leadership Style (X1)	0.909	0.987	0.930	0.727
ShMAIS Quality (Y)	0.959	0.960	0.970	0.892
Fraud Prevention (Z)	0.911	0.920	0.938	0.792

From Table 7, we can find out that the average variance extracted (AVE) value for the leadership style variable (X1) is 0.727, organizational culture (X2) is 0.845, the quality

of the Sharia Management Accounting Information System (SIAMS) (Y) has an AVE value of 0.892, and fraud prevention (Z) has an AVE value of 0.792. All AVE values for each variable exceed 0.5, according to the recommendations of Ghozali and Latan (Ghozali & Latan, 2015). This means that the minimum AVE limit has been met. Therefore, convergent validity has been met based on the loading factor value and AVE value. Thus, all indicators in this study are valid and suitable for further research.

2) Discriminant validity

Discriminant validity is used to test the validity of a model. Discriminant validity occurs when two instruments measuring two hypothesized uncorrelated variables produce uncorrelated scores. Discriminant validity testing is considered valid if the correlation between the highest item and its variable is higher than its correlation with other variables (Chin & Todd, 1995).

Table 8. Cross Loading Score

Indicator	Organizational Culture (X2)	Leadership Style (X1)	ShMAIS Quality (Y)	Fraud Prevention (Z)
X1.2	0.152	0.787	0.372	0.128
X1.3	0.384	0.917	0.528	0.573
X1.6	0.413	0.819	0.387	0.358
X1.7	0.331	0.856	0.356	0.445
X1.8	0.456	0.879	0.737	0.699
X2.2	0.953	0.390	0.507	0.505
X2.3	0.942	0.406	0.623	0.707
X2.6	0.950	0.380	0.600	0.697
X2.7	0.877	0.445	0.351	0.402
X2.8	0.870	0.420	0.303	0.374
Y1.3	0.467	0.580	0.944	0.689
Y1.6	0.556	0.515	0.955	0.724
Y1.7	0.565	0.514	0.958	0.719
Y1.9	0.491	0.676	0.919	0.711
Z1.3	0.604	0.483	0.756	0.943
Z1.4	0.428	0.692	0.500	0.777
Z1.5	0.535	0.490	0.671	0.896
Z1.6	0.621	0.453	0.731	0.935

The cross-loading measurement criterion expects each indicator block to have a higher loading value for the measured latent variable than indicators for other latent variables. (Haryono, 2017) Table 8 shows that this is met, where each indicator block has a higher loading for the corresponding latent variable.

In addition, discriminant validity can be compared by comparing the square root of AVE (average variance extracted) with the correlation value between constructs. (Ghozali &

Latan, 2015) Suppose the square root of the AVE of a construct is greater than the correlation value between the construct and other constructs in the model. In that case, the discriminant validity of the construct is considered good.

Table 9. Average Variance Extracted (AVE) Value and AVE Root

Variable	Nilai AVE	Akar AVE
Organizational Culture (X2)	0,845	0,919
Leadership Style (X1)	0,727	0,853
ShMAIS Quality (Y)	0,892	0,944
Fraud Prevention (Z)	0,792	0,89

Table 10. Fornell-Larcker Criteria (Correlation Between Variables)

Indicator	Organizational Culture (X2)	Leadership Style (X1)	ShMAIS Quality (Y)	Fraud Prevention (Z)
Organizational Culture (X2)	0.919			
Leadership Style (X1)	0.436	0.853		
ShMAIS Quality (Y)	0.551	0.606	0.944	
Fraud Prevention (Z)	0.619	0.586	0.753	0.890

Discriminant validity is met based on Table 9 and Table 10 because the root average variance extracted (AVE) is greater than the correlation between constructs. Each indicator has a higher correlation coefficient with its construct than with other constructs. This indicates that each indicator consistently contributes to the corresponding construct, indicating good discriminant validity. The last discriminant validity test is to look at the heterotrait-monotrait ratio (HTMT) value.

The required HTMT ratio must be smaller than one so that it can be said to fulfil the validity assessment (Hair et al., 2010).

Table 11. Discriminant Validity Heterotrait-Monotrait Ratio (HTMT)

Indicator	Organizational Culture (X2)	Leadership Style (X1)	ShMAIS Quality (Y)	Fraud Prevention (Z)
Organizational Culture (X2)				
Leadership Style (X1)	0.449			
ShMAIS Quality (Y)	0.539	0.594		
Fraud Prevention (Z)	0.621	0.576	0.800	

No heterotrait-monotrait ratio (HTMT) value in Table 21 exceeds 1. Therefore, it can be concluded that the research model formed from the five variables above is valid (Hair et al., 2010).

4. Construct Reliability Test (Composite Reliability)

This study used the construct reliability test (composite reliability) to measure reliability. Composite reliability testing shows the internal consistency of indicators in latent variables. The composite reliability value is generally greater than Cronbach's alpha. Testing using Cronbach's alpha tends to provide lower values. The composite reliability value must be 0.7 to consider a variable reliable with an AVE value> 0.5 (Ghozali & Latan, 2015). Table 22 will display the results of the composite reliability test.

Table 12. Construct Reliability Testing Results

Variable	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)	Evaluasi Model
Organizational Culture (X2)	0.956	0.964	0.845	Reliable
Leadership Style (X1)	0.909	0.930	0.727	Reliable
ShMAIS Quality (Y)	0.959	0.970	0.892	Reliable
Fraud Prevention (Z)	0.911	0.938	0.792	Reliable

Table 12 shows that all variables tested in reliability testing using AVE validity testing have a value of more than 0.5, while the composite reliability value exceeds 0.7. Therefore, the variables that have been tested show valid and reliable results so that they can proceed to structural model testing.

2. Evaluation of the Measurement Model (Inner Model)

The inner model evaluation aims to predict the relationship between latent variables. Inner model evaluation examines the extent to which variance can be explained, which is reflected in the R-square value for endogenous latent constructs. The R-squared $(R2)$ value is the coefficient of determination for endogenous constructs and the path parameter coefficient. In addition, the Q-square predictive relevance $(Q2)$ value can be used to test the validity of the predictive ability.

Table of 13. R-Square and Q-square tests.

Variabel Independen	Variabel Dependen	R Square	Q Square
Leadership Style (X1) Organizational Culture (X2)	ShMAIS Quality (Y)	0.542	0.466
Leadership Style (X1) Organizational Culture (X2 ShMAIS Quality (Y)	Fraud Prevention (Z)	0.648	0.491

Based on Table 13, the model can significantly explain the ShMAIS Quality variable (Y) with a level of 54.2%. Other factors can explain the remaining 45.8%. Similarly, for the Fraud Prevention variable (Z), the model can explain substantially by 64.8%, while other factors explain 35.2%. Model evaluation using Q-square shows that the model has predictive relevance, with a Q-square value of 46.6% for the ShMAIS Quality variable (Y) and 49.1% for the Fraud Prevention variable (Z). This shows that these variables can be predicted well through the variables of leadership style (X1) and organizational culture (X2) and have good predictive relevance in the model.

4. Hypothesis Testing

Hypothesis testing uses parameter significance and p-values to identify the relationship between research variables. If the p-value is 0.05, the hypothesis is proven according to the theory. If the p-value is > 0.05, the hypothesis is rejected.

Direct Effect Analysis

Table 14 provides an overview of the relationship between constructs of research variables based on the results of path analysis testing that has been carried out.

Table 14. Test Results of Direct Effect

Variable	Original Sample (O)	T Statistics (O/STDEV)	P Values	Description
Leadership Style (X1) -> Quality of ShMAISy (Y)	0.267	2.126	0.034	H1 accepted
Organizational Culture (X2) -> ShMAISy Quality (Y)	0.317	3.752	0.000	H1 accepted
Leadership Style (X1): Fraud Prevention (Z)	0.128	0.809	0.419	H3 rejected
Organizational Culture (X2) -> Fraud Prevention (Z)	0.273	2.717	0.007	H1 accepted
ShMAISy Quality (Y) -> Fraud Prevention (Z)	0.468	3.389	0.001	H1 accepted

The analysis results show a positive and significant influence between leadership style (X1) and the quality of Sharia management accounting information systems (Y). This is indicated by the p-value of 0.034, which is smaller than the significance level of 0.05. Thus, hypothesis 1 is proven and accepted.

Furthermore, the effect of organizational culture (X2) on the quality of Sharia management accounting information systems (Y) is also positively and significantly proven. The p-value of 0.000 indicates a strong influence between the two variables. Hypothesis 2 can be accepted. However, regarding the effect of leadership style (X1) on fraud prevention (Z), the analysis results show a positive but insignificant effect. The p-value of 0.419 is more significant than the significance level of 0.05. Therefore, hypothesis 3 is not proven and is rejected.

Meanwhile, the effect of organizational culture (X2) on fraud prevention (Z) is positive and significant. The p-value of 0.007 indicates a strong influence between these variables. Hypothesis 4 can be accepted.

Finally, the quality of the Sharia Management Accounting Information System (Y) is proven to have a positive and significant influence on fraud prevention (Z). The p-value of 0.001 indicates a strong relationship between the two variables. Hypothesis 5 is proven and accepted. In the overall analysis, leadership style (X1) has no significant influence on fraud prevention (Z). In contrast, organizational culture (X2), the quality of Sharia management accounting information system (Y), and the relationship between organizational culture and the quality of Sharia management accounting information system have a positive and significant influence on fraud prevention.

Indirect Effect Analysis (Mediation Effect)

Table 15 shows the indirect or mediation relationship between constructs based on path analysis testing.

Table 15. Indirect Effect Test Results

Variable	Original Sample (O)	Sample Mean (M)	T Statistics (O/STDEV)	P Values	Description
Gaya Kepemimpinan (X1) -> Kualitas ShMAIS(Y) -> Pencegahan Fraud (Z)	0.125	0.147	1270	0.204	H6 rejected
Budaya Organisasi (X2) -> Kualitas ShMAISy (Y) -> Pencegahan Fraud (Z)	0.149	0.163	2221	0.027	H7 accepted

In Table 15 above, there is a relationship between constructs that can be explained as follows:

The analysis results show that there is no significant influence between leadership style (X1) and fraud prevention (Z) through the quality of Sharia management accounting information systems (Y). The estimated coefficient obtained is 0.125, with a t-count of 1.270 and a probability of 0.204. Therefore, the sixth hypothesis (H6) is rejected because it is not significantly proven.

However, there is a positive and significant influence between organizational culture (X2) and fraud prevention (Z) through the quality of Sharia management accounting information systems (Y). The estimated coefficient obtained is 0.149, with a t-count of 2.221 and a probability of 0.027. Therefore, the seventh hypothesis (H7) is proven and acceptable.

Thus, the analysis results show that organizational culture has a significant positive effect on fraud prevention through the quality of Islamic management accounting information systems. In contrast, leadership style has no significant effect in this context.

The Effect of Leadership Style on the Quality of Sharia Accounting Information Systems

The statistical test results show that leadership style positively and significantly influences the quality of Sharia management accounting information systems at Bank Muamalat. Practical, visionary, and innovative leadership styles can encourage the development of information systems that comply with Sharia principles, including halal technology and transparent reporting (Al-Khaled & Chung, 2020). Leaders who understand and apply Sharia principles, as well as being fair, transparent, and responsible in managing information systems, will positively influence the quality of Sharia management accounting information systems.

From an Islamic perspective, leadership in managing accounting information systems must reflect the principles governed by religion. Fair, transparent, and equitable leaders in the management of information systems will create an environment that respects all parties involved and avoids misuse of information. Leaders also need to understand and apply Sharia principles in managing information systems, such as ensuring accuracy, honesty, and the use of halal funds (Al-Khaled & Chung, 2020). A leadership style that focuses on fairness, transparency, accuracy, and honesty will positively and significantly impact the quality of Sharia management accounting information systems. This will ensure that the accounting information system reflects Sharia principles, meets the needs of stakeholders, and supports decision-making with integrity in a business environment based on Islamic values (Al-Khaled & Chung, 2020).

The Effect of Organizational Culture on the Quality of Sharia Accounting Information Systems

The statistical test results show that organizational culture positively and significantly influences the quality of Sharia management accounting information systems at Bank Muamalat. An organizational culture that encourages commitment to

Sharia principles will positively impact the quality of Sharia management accounting information systems. A culture that embraces Sharia values will affect team members' compliance with Sharia rules in managing accounting information systems, improving the quality of the information produced (Ali et al., 2016).

An organizational culture with ethics, positive values, and a focus on responsibility and professionalism will affect the quality of Sharia management accounting information systems. This culture will encourage employees to carry out their duties properly, including using accounting information systems. An organizational culture that strengthens ethics, transparency, and accountability contributes significantly to the quality of Sharia management accounting information systems.

Stewardship and contingency theories also support the importance of an organizational culture that matches Sharia principles to improve the quality of Sharia management accounting information systems. An organizational culture that encourages team member development, compliance with Sharia principles, and the use of technology and measurement methods that are by Sharia principles will positively impact the quality of accounting information systems.

From an Islamic perspective, organizational culture must follow Sharia principles in managing management accounting information systems. An organizational culture that encourages employees to understand and apply Sharia principles and maintain integrity, ethics, and morality will improve the quality of the information produced (Ali et al., 2016).

The Effect of Leadership Style on Fraud Prevention

Leadership style does not have a direct and significant influence on fraud prevention in organizations. Factors such as weak internal controls, unclear separation of duties, and poor financial policies significantly influence individuals' opportunities to commit fraud, regardless of the leadership style applied (Kalovya, 2020). Fraud prevention relies more on concrete measures such as robust internal control systems, clear segregation of duties, adequate supervision, and a work environment that supports integrity and ethics (Albrecht et al., 2015).

Nonetheless, an effective leadership style remains vital in shaping an organizational culture that supports integrity and ethics. Leaders who practice Islamic values in their leadership can set an excellent example for organizational members to behave honestly and fairly. In addition, influential leaders can also build a robust supervisory system, encourage transparency, and promote trustworthy values in managing organizational finances and resources (Jensen & Meckling, 1976).

In the Islamic perspective, everyone is responsible for behaving honestly and fairly. An organizational culture that complies with Islamic principles can help prevent fraud by creating a work environment that supports integrity. Principles such as integrity, transparency, and trustworthiness become the foundation for preventing fraud.

The Effect of Organizational Culture on Fraud Prevention

Organizational culture has a vital role in preventing fraud in the organization. A strong culture, which is supported by positive norms and values, high trust and social control, and clear norms and social control, can significantly increase fraud prevention (Press, 2003). An organizational culture that encourages integrity, transparency, and strong internal controls will motivate members to report potential fraud and avoid fraudulent behaviour (Cialdini et al., 1990).

In fraud prevention, organizations need to develop a culture that supports integrity, transparency, and solid internal controls (Davis et al., 1997). An organizational culture that fosters a sense of belonging, responsibility, and commitment will reduce the likelihood of individuals engaging in fraud (Davis et al., 1997). Contingency theory suggests that an organizational culture effective in preventing fraud may vary depending on the organization's characteristics, industry, and external environment (The Contingency Theory of Organizations, 2023). Regarding fraud prevention, behavioural accounting emphasises the importance of organizational culture that influences individual behaviour related to ethics, integrity, and internal control (Linder et al., 2021).

From an Islamic perspective, an organizational culture based on Islamic values such as integrity, accountability, transparency, and fairness can help prevent fraud and build a fair, honest, and responsible work environment.

The Effect of Sharia Management Accounting Information System Quality on Fraud Prevention

The quality of a good Sharia Management Accounting Information System (ShMAIS) provides transparency, accountability, and effective internal control in preventing fraud (Jensen & Meckling, 1976). With a transparent, accountable system that follows sharia principles and provides accurate and relevant information, individuals will tend to behave ethically and prevent fraud.

Good quality ShMAIS also provides better tools for managers to prevent fraud and be responsible for the company's wealth. Accurate, relevant, and reliable information provided by ShMAIS enables better decision-making and prevents fraudulent practices. A quality Sharia Management Accounting Information System can influence individual behaviour in fraud prevention through transparency, accountability, appropriate incentives, and meeting ethical information needs (Jensen & Meckling, 1976). Systems that support sharia principles and provide transparent, open, and reliable information will increase individual compliance and prevent them from engaging in fraud.

Good quality ShMAIS also reflects the principle of fairness in transactions and asset management and prevents unfair fraud practices. With integrity in the information system, individuals will act honestly, hold trust in information, and prevent manipulation or fraud in financial reporting. In conclusion, the quality of a sound Sharia management accounting information system, which is by Islamic principles such as transparency,

accountability, justice, honesty, trustworthiness, and the prohibition of usury, has a positive and significant effect on fraud prevention.

The Effect of Leadership Style on Fraud Prevention Through the Quality of Sharia Management Accounting Information Systems

The statistical test results show that leadership style does not directly affect fraud prevention through the quality of the Sharia Management Accounting Information System. Technical, organizational, and human factors have a more significant role in determining the quality of information systems (Yanti & Pratiwi, 2022).

The quality of the Sharia Management Accounting Information System is influenced by technical factors such as system design, IT infrastructure reliability, and the sophistication of the technology used. In addition, organizational factors such as organizational structure, corporate culture, policies, and procedures implemented also affect the quality of information systems (Yanti & Pratiwi, 2022). Leadership style may have limited influence in this context because improving the quality of information systems depends more on technical factors and necessary technological updates. Although leadership style can influence organizational factors, its impact on information system quality cannot be directly measured. In the context of fraud prevention through the quality of Islamic management accounting information systems, technical, organizational, and human factors are more dominant than leadership style.

Nevertheless, from an Islamic perspective, leadership style still plays a vital role in fraud prevention through the quality of Islamic management accounting information systems. Leaders need to be involved in supervision, implementing internal controls, and forming a moral organizational culture. However, the quality of Islamic management accounting information systems cannot be the only mediator between leadership style and fraud prevention.

The effect of organizational culture on fraud prevention through the quality of Sharia management accounting information systems

Based on the results of statistical tests, organizational culture is proven to have a positive and significant effect on fraud prevention through the quality of Sharia management accounting information systems at Bank Muamalat. A positive organizational culture creates trust, commitment, and attention to ethical values and compliance, so employees are likelier to avoid actions that harm the organization (Jensen & Meckling, 1976). Strong norms and ethics in organizational culture influence individual behaviour in avoiding fraud because it violates the norms and ethics of the organization (Trevino & Nelson, 2016).

A positive and robust organizational culture positively and significantly influences fraud prevention through the quality of the Sharia Management Accounting Information System. A positive organizational culture includes high values of integrity, ethics, and compliance, encouraging employees to avoid fraud (Freeman, 2015) and maintaining the

quality of the Islamic management accounting information system. The stewardship theory states that employees act as responsible managers motivated to protect the owner's interests. A positive organizational culture that encourages stewardship will encourage employees to maintain integrity and avoid fraud (Jensen & Meckling, 1976).

A positive organizational culture must also be adapted to the unique characteristics and conditions of the organization by contingency theory. In terms of fraud prevention through the quality of the Sharia Management Accounting Information System, a positive organizational culture will support the quality of an adequate information system (Freeman, 2015). A positive organizational culture encourages honest, ethical, and responsible behaviour through appropriate accounting information, transparency, accountability, and respect for integrity.

From an Islamic perspective, a positive organizational culture has a positive and significant influence on fraud prevention through the quality of the Sharia Management Accounting Information System. An organizational culture that reflects Islamic values encourages employees to behave honestly, avoid fraud, and maintain integrity in accounting information management (Freeman, 2015).

CONCLUSION

This research reveals that leadership style and organizational culture significantly and positively influence the quality of Shariah-compliant management accounting information systems at Bank Muamalat, Tbk Regional Sulampua. Additionally, organizational culture has a substantial and positive impact on fraud prevention. However, the study does not find a significant influence of leadership style on fraud prevention. These research findings provide important insights for companies and the Islamic banking industry to enhance the quality of accounting information systems and mitigate the risk of fraud by considering factors such as organizational culture.

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