

**"Developing Regional Economy through Networking:
Role of Small Medium Enterprises (SMEs)"**



UNIVERSITAS SYIAH KUALA



UNIVERSITI KEBANGSAAN MALAYSIA



UNIVERSITAS BENGKULU

SYIAH KUALA UNIVERSITY

DARIUSSALAM - BANDA ACEH - INDONESIA

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THE IMPACT OF LEADERSHIP STYLE AND THE ORGANIZATIONAL CULTURE ON THE COMMUNICATION IN AN AUDITING TEAM

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Abstract

The success of an auditing conducted by an independent auditor depends highly on an auditing team. One of the basic activities that significantly influence the success of the work of the team is the communication of the proper and accurate information among the team members. The study aims at examining the impact of the leadership style on the communication in an auditing team, both directly and indirectly through an organizational culture.

The results of the study show that the leadership style has a positive and significant impact on the organizational culture and the communication in the auditing team. They also show that the organizational culture has a positive and significant impact on the communication in the auditing team. The result of the data analysis shows that the impact of the leadership style on the communication of the auditing team is more significant than that through the organizational culture. It means that the predominant impact of the leadership style is not mediated by the organizational culture, but by the direct impact on the communication of the auditing team.

Key word: Leadership style, organizational culture, and communication

Presented in international conference

I. INTRODUCTION

An auditing team represents a basic operating unit of an auditing process in a public accounting office (Solomon, 1987). In the auditing process, a range of activities necessary to accomplish must be distributed to all of the auditing team members according to their proper tasks and levels. One of the basic activities that significantly influence the work of the team is the communication of the proper and accurate information among the auditing team members.

A good communication among the auditing team members plays an important role in avoiding the auditing quality reduction behavior by the auditors. Such a behavior is usually committed by reducing the outcome of evidences. It means that the evidence is not reasonable considering the sample size in the effort of authenticating the transaction and to early finalized the auditing process (a premature audit). The emergence of the problem takes place as a result of an ineffective implementation of the communication among the auditing team members.

The communication among the auditing team members represents the basic activity in gathering various information of the outcome of audit evidences, the implementation of the audit procedure and other audits representing the prospective final audit product, i.e., a quality audit opinion. Creating such a good communication can the tendency of the auditing quality reduction behavior by the auditors.

The quality and the quantity of the information exchange or a good communication in the auditing team is highly dependent of the leadership style and the existing organizational culture in a public accounting office. Harvey and Brown (1996) suggest that the leadership style and the organizational culture provide the entire organization with a direction and influence the communication, the decision-making and the leadership style of the whole system.

The study is to examine the impact of the leadership style and the organizational culture on the communication of an auditing team. It refers to

studies by Astuti (1995) and Praningrum (1997) that examines the leadership style and the organizational culture. It also refers to the studies by Outley and Pierce (1995), Kelley and Margheim (1990) that uses the leadership style of Ohio University, representing an initiative structure and consideration, and the study by Rachma (2000) that examines the impact of the public accounting office culture on the communication of the information in the auditing team. It differs from the prior studies and proposes an integrative model examining the impact of the leadership style on the communication in the auditing team both directly and indirectly through the organizational culture.

The author is interested in the topic because the leadership style in the public accounting office represents one of the influencing factors of the satisfaction and the behavior of the auditors in the auditing activities (Safriliana, 2001) and the organizational culture is the factor that significantly influences the situation of an organization and the communication is one of the activities that influences the working process of the auditing team to give a high quality audit opinion.

Based on the above description, the objectives of study are to investigate the impact of the leadership style on the communication of an auditing team both directly and indirectly through the organizational culture of a public accounting office. In detail the objectives of this study are:

1. To investigate does a leadership style influence the communication of an auditing team?
2. To investigate does a leadership style influence the organizational culture?
3. To investigate does an organizational culture influence the communication of an auditing team?

II. LITERATURE REVIEW

2.1 Leadership Style

Fleisman and Peters in Gibson (2000) suggest that a leadership style is a consistent behavior committed by a leader along with and through other

people. Meaning, it is a behavioral pattern of a leader in influencing others as perceived by them. The leadership style used in the study is that studied in Ohio State University by Fleisman et al., in Gibson (2000), i.e., the behavior of a leader in two dimensions of consideration and initiating structure.

1. Consideration represents a leadership style describing a close relationship between subordinates and superiors, the presence of mutual trust, the sense of family, appreciation of subordinates opinion, and the presence of a good communication between the superiors and the subordinates. The leader who has such a high consideration emphasizes the importance of both transparent and partial communications.
2. Initiating structure is a leadership style indicating that a leader organizes and defines the relationships in a group, tends to develop a pattern and a transparent communication channels, and explains the way to properly accomplish the existing tasks. The leader who has a high initiating structure focuses on objectives and outcomes.

An empirical evidence of the leadership style in a Public Accounting Office is that the leadership style with a high consideration will result in a behavioral dysfunction by the auditor (Raghunathan, 1991). Outley and Pierce (1995) and Murdianingrum (2000) examine the leadership style in a Public Accounting Office with dysfunctional behavior, while Safriliana (2001) examines the leadership style with the behavior that results in the decrease of the auditing quality. The leadership style used in the initiating structure and consideration. They differ the high leadership style from the low leadership style. The results of the study by Outley and Pierce (1995) show that the leadership style of initiating structure tends to reduce the dysfunctional behavior, while the results of the study by Murdianingrum (2000) show that the leadership style of consideration tends to reduce the dysfunctional behavior. Also, the study by Safriliana (2001) shows that the leadership style of initiating structure more significantly influence the reduction of the behavior that results in the lowering of the auditing quality than that of consideration.

2.2 The Communication In An Auditing Team

The professionals of public Accounting are inseparable of the communication process. They are required to conduct a good communication with their clients and their professional employee and the clerical staffs of a company. The interruption of the communication among the accountants can negatively influence the performance of them. Additionally, it may also result in the situation that puts a company in a danger and hinders the ability of the accountants to effectively accomplish their tasks (Hammer and Gavin, in Rachma, 2000). The communication among the auditing team members represents a very fundamental activity in meeting the ultimate goals, which are audit opinion. The success of the work by the auditing team is highly dependent of the communication of the auditing team.

The communication as referred to in the study is the one used by Rudolph and Welker (1998). It consists of four dimensions: information sufficiency, boundary spanning, and the satisfaction of supervision and information accuracy.

- a. Sufficiency of information is the sufficiency concerning to the availability of an accurate and proper information as needed. When the information available for the auditing team is more or less than needed by the team, it will result in the difficulty facing the team in making an efficient use of the information.
- b. Boundary Spanning is a series of activities of the members of a group who interact and exchange the information necessary in the decision-making. The activities take place when the auditors get access to the people outside the team as those expert in computer, information system, taxation, finance and statistics and also to the parties outside the Public Accounting Office.
- c. The satisfaction with supervision is the quantity and the quality of the information available for the auditors from the supervisors. It represents a behavior that reflects the extent to which the need of the auditor for high quality information can be satisfied by the supervisors.

- d. **Accuracy of Information.** In the auditing process, auditing evidence must not only be sufficient, but also competent. It is competent when the information is accurate, credible, valid, objective and relevant.

In the implementation of an audit, a supervisor always communicate with his or her subordinates about the instruction of certain tasks and the objectives of them, provide the subordinates with the suggestions of certain tasks and the objectives of them, provide the subordinates with the suggestions and help in accomplishing their tasks (Hall, 1996). The lack of a good communication between the supervisors and their subordinates about the important tasks related to the implementation of the tasks and the interpretation of the information pertaining to the auditing process.

The importance of the communication is underscored in the Miles et al, 1996 in Wardhani (2000), suggest that an effective communication by the supervisors about the job can reduce the role ambiguity and the role conflict. Based on the above explanation, the following hypothesis are formulated:

H1: A Leadership style influences the communication in an auditing team.

2.3. Organizational Culture

Hood and Koberg (1991) define a culture as a range of values, norms, perception and behavioral pattern created and developed in a company to overcome the existing problems, representing both external adaptation and internal integration. The organizational culture used in the study is the one that is developed by Wallach (1983) who classifies the culture into three classes. They are bureaucratic, innovative and supportive cultures.

The organizational culture has a strong influence in an organization through values cultivation, behavior reward that in turn influences the individuals, groups and the organizing process (Gibson, 2000). The study by Kotter and Heskett (1992) of various kinds of industrial company in America found that the organizational culture has a significant impact on the economic performance of the company in the long term.

In general, the founders or the top management of an organization creates the organizational culture. Kotter and Heskett (1992) suggest that an organizational culture often has its source in more than one individual. The individuals will develop the strategy according to the business environment they manage. The strategy becomes ultimately the culture of the company. Pearce and Robinson (1998) suggest that a leader establishes a commitment to make a change in the three interrelated activities. They are the clarification of the strategy meaning, organization building and the company culture creation. The organization values (the organizational culture) created by the leader will influence all aspects of the organization. Additionally, Dessler (1995) suggests that there is a correlation of the leadership to the organizational culture. The organizational culture is one of the important variables for the leader because the organizational culture reflects the values that serve as the behavioral guidance of the organization members.

Carlson and Perrewé (1995) suggest in their study that the behavior of a leader significantly contributes to the creation of the organizational culture. Also, Praningrum (1997) conducts a study of the leadership style and the organizational culture in small industries. She found that the leadership style influences the organizational culture. Based on the aforementioned description, the following hypotheses is proposed:

H2: A leadership style influences the organizational culture in an auditing team.

A culture is an exchange process of understanding among the staffs of an organization that they can cooperate (Rachma, 2000). The leadership style and the organizational culture represent the two factors that have a significant impact on the success of an organization in meeting its objectives. Brown and Starkey (1994) suggest that an organizational culture is an important instrument in providing the management with a reference on how to manage the communication and information. Also, Harvey and Brown (1996) argue that the leadership style and the organizational culture provide the whole

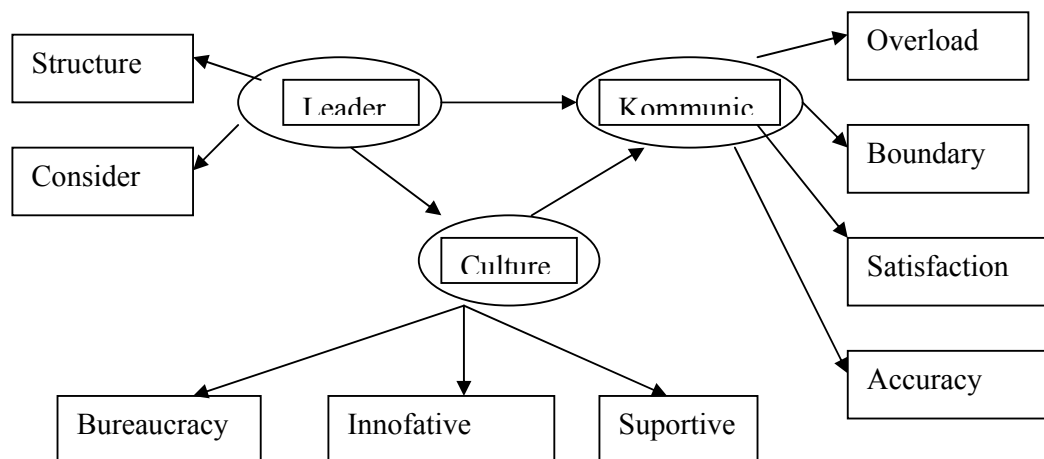
organization with a direction and they influence the communication, the decision-making and the leadership pattern of the whole system.

Rachma (2000) studies the impact of the culture on the communication of information in an auditing team. The results of her study show that there is a significant impact of the public accounting office culture on the communication process in the auditing team. The Bureaucratic and supportive cultures have the most significant impact on the communication variable, especially the boundary spanning and the satisfaction of the supervisors.

Based on the above description, the following hypothesis is formulated:
H3: An organizational culture influences the communication in an auditing team.

Figure 1

The Proposed Study Model



III. RESEARCH METHODS

3.1. Sample and Data Collection

The sample of the study is the auditors working for the auditing division of a big, medium and small public accounting offices. The data is collected by distributing 550 questionnaires by means of a mail survey.

and 126 (22,90%) responses are obtained and 111 (20,18%) of the responses are valid for the study.

3.2. Measurement Variables

1. Leadership style. The variable of the leadership style is of two dimensions. They are initiating structure and consideration that are measured using the instrument developed by Ohio University (i.e., Leadership behavior Description questionnaire/ LBDQ). The LBDQ are measured using 20 items related to the behavior of the managers of a public accounting office. Ten questions reflect the behavior of initiating structure, while the other ten reflect the consideration behavior.
2. Organizational culture. This variable is measured using the instrument of organizational culture index (OCI) developed by Wallach (1983) that classifies the organization into three classes. They are bureaucratic, innovative and supportive ones.
3. Communication. The variable of communication consists of 4 dimensions. They are information sufficiency, boundary spanning, the satisfaction of supervisors, and information accuracy. The four dimensions are measured using the instrument developed by Rudolph and Welker (1998).

IV. DATA ANALYSIS

4.1. The Demographic Data of Respondents

The respondents participating in the study are 111 auditors, 71 individuals of them (64%) are male and 40 individuals (36%) are female. There is 69% of them having 2-5 years experience. The education level of 86% of them is degree (They are work for small, medium and large Public Accounting Offices in Java).

4.2. Full Structural Equation Model (SEM) Analysis

4.2.1. The Evaluation of SEM Assumptions

An evaluation of the SEM assumptions must be made before the evaluation of the goodness-of-fit analysis of the model.

Data Normality Evaluation. The data normality test using AMOS 4.0. The result shows that there is not any number in the column that is higher than ± 2.58 . It means that the data is normally distributed in an univariate manner at the level 1%. The multivariate normality shows the number 1.803 and it is far over ± 2.58 . It can be concluded both univariate and multivariate test do not prove that the data is unnormally distributed.

Outliers Evaluation. The results of the test using AMOS 4.0 show that the range between the observation number is not more than three and the highest Mahalanobis d-squared is 21.2230591 that is less than the value of X^2 (24,0.0010 = 51.1789 (the probability 0.001 and df. 240. Thus, it can be concluded that there is not any univariate and multivariate outliers of the respondents of the study.

The Evaluation of Multicollinearity and Singularity. The multicollinearity and singularity in a combining variable can be detected using the determinant of sample covariance matrix. The very small determinant value that is close to zero indicates that there is a multicollinearity or a singularity (Tabachnick and Fidell, 1996). The results of the AMOS program operation show that the determination value is 3.0494e+008. It is far over zero. Thus, it can be concluded that there is not any multicollinearity and any singularity in the data of the study.

4.2.2. The Analysis of Goodness-of-Fit Model

Following is the index of the test results as compared to the critical value required to determine the goodness and the badness of the model index measure. The comparison may be clearly seen in the following table.

Table 1: Criteri goodness of fit

Criteria goodness of fit index	Critical ratio	Result	Model evaluation
X² - Chi-Square	Small relative	25,837 (X² with DF 24=36,4150)	Good
DF	Positive	24	Good
Probability	≥ 0.05	0.361	Good
RMSEA	≥ 0.08	0.026	Good
GFI	≥ 0.90	0.954	Good
CFI	≥ 0.94	0.994	Good
TLI	≥ 0.95	0.992	Good
AGFI	≥ 0.90	0.914	Good
CMIN/DF	≥ 2.00	1.077	Good

The indexes are in the range of the expected values. Based on the range of the existing alues it may be stated that the model shows in general a very good fid. The test of the model result in the good confirmation or the causal relationship between the variables.

4.3. Hypothesis Testing and Impact Anallysis

The hypotheses test is conducted by analyzing the reression weghts of the exogenous construct to the the endogenous one. Considering the critical ratio (CR) that is identic with the calculating-t and at the significant level 0.05 (5%), the following table presents the values resulting from the hypotheses test.

Table 2. regression Weights

Variable	Estimate	S.E	C.R	P	
Leader - Culture	0.712	0.251	2.844	0.004	Significant
Cultur - Comm	0.263	0.09	2.918	0.003	Significant
Leader - Comm	0.343	0.158	0.173	0.029	Significant

Based on the C.R and P numbers in the table above, it can be stated that the three alternative hypotheses proposed in the study are supported. The summary of the hypotheses test can be clearly observed in the following table.

Table 3. Hypotheses Test Results

Hypothesis		Conclusion
H1:	The leadership style influences the communication in an auditing team.	Accepted
H2:	The leadership style influences the organizational culture in an auditing team	Accepted
H3:	The organizational culture influences the communication in an auditing team	Accepted

The direct and indirect effect of the leadership style on the communication in an auditing team can be found in the following table 4.

Table 4. The Direct and Indirect effects

Variable	Total Effects	Direct Effects	Indirect effects
Leader - Comm	0.522	0.338	0.184
Leader - Cultur	0.451	0.451	0.000
Cultur - Comm	0.409	0.409	0.000

The explanation of each of the hypotheses and the analysis of the impacts is as follow:

First hypothesis that the leadership style influences the communication in an auditing team is accepted because the C.R value is 2.173. It means that the value is beyond the critical value of ± 1.96 and the p-value is 0.029 that is < 0.05 . The direct impact (table 4) is 0.338. The analysis shows that the leadership style significantly contributes to the communication in an auditing team.

Second hypothesis that the leadership style influences the organizational culture in an auditing team is accepted because the C.R value is 2.844 that is beyond the critical value of ± 1.96 and the p-value is 0.004 that is $p < 0.05$. The

direct impact (table 4 is 0.450). The analysis shows that the leadership style significantly contributes to the creation of the organizational culture in an auditing team. The results of the test is consistent with those of Astuti (1995) and Praningrum (1997).

Third hypothesis that the organizational culture influences the communication in an auditing team is accepted because the C.R value is 2.918 that is beyond the critical value of ± 1.96 and the p-value is 0.003 that is less than 0.05 ($p < 0.05$). The direct impact is 0.409 (41%). The analysis shows that the organizational culture significantly contributes to the good communication in an auditing team. The results of the analysis support the study of Rachma (2000).

It can be clearly seen in the table 4 that the direct impact of the leadership style on the communication in an auditing team is 0.338. It is bigger than the direct impact of the leadership style on the communication in an auditing team through the organizational culture, 0.184. It means that the main impact and the stronger impact of the leadership style on the communication in an auditing team is not through the organizational culture, but the direct impact on the communication in an auditing team.

The interpretation of the results shows that the good communication among the auditors in an auditing proses is not only influenced by the leadership style and the organizational culture, but also by other factors. The two variables significantly influence the communication in an auditing team.

V. CONCLUSIONS

The objective of the study is to investigate the impact of the leadership style and the organizational culture on the behavior of an independent auditor, i.e., the communication in an auditing team. It is conducted on the basis of the rationals that the communication among the public accountant professionals plays an important role in the success of the team, because the communication represents one of the basic activities conducted in an auditing team. The communication of an auditing team goes well in the presence of supporting

condition. The leadership style and the organizational culture represents one of the situation determinant factors of the success of the auditing team.

The study proposes an integrative model examining the direct impact of the leadership style on the communication in an auditing team and the indirect impact through the organizational culture. It is analyzed using a structure equation modeling (SEM). The existing data supports the three alternative hypotheses proposed (H1, H2, H3). The results of the study show that there is a positive and significant impact. It indicates that the communication goes well in an auditing team and it is influenced by the leadership style the organizational culture.

Based on the results of the test it can be concluded that the variable of the leadership style has a positive and significant impact on the quality and the quantity of the communication in an auditing team though the organizational culture has a more significant impact on the communication in an auditing team than that of the leadership style. The results of the study also prove that the direct impact of the leadership style on the communication in an auditing team has a more significant impact than that through the organizational structure. It means that the main impact of the leadership style on the communication in an auditing team is not through the organizational culture, but directly on the communication in an auditing team.

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