JURNAL AKUNTANSI DAN KEUANGAN UNIVERSITAS JAMBI
Vol. 10 No. 04 Oktober - Desember: 451 – 461
e-ISSN 2460-6235
p-ISSN 2715-5722
https://online-journal.unja.ac.id/jaku

Transformational Leadership and Digital Accounting System Continuance: Perspectives on User Ease and Usefulness

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RIWAYAT ARTIKEL:

Artikel Masuk: 03 Desember 2025

Artikel Diterima: 22 Desember 2025

ABSTRACT

This study aims to investigate the influence of transformational leadership style on the intention to continue using digital accounting systems, particularly analyse perceived ease of use and perceived of usefulness as mediating factors. Research data were utilized purposive sampling technique and collected through online survey for digital accounting systems users in private and public sectors in Indonesia. The final dataset consisted of 55 respondents. The data collected is analysed using SEM-PLS with Smart-PLS 4 software. The results confirm that transformational leadership style did not directly influence to continuance intention to use digital accounting system. However, it influences continuance intention to use digital accounting systems through intervention perceived of usefulness as full mediator. In contrast, variable perceived ease of use did not show as a mediator. This finding is attributed to the characteristic respondents of this study that have high proficiency. These research findings contribute to the strategic function of leaders to shape employee perceptions regarding digital accounting systems. Furthermore, the study suggests that organizations should not solely focus on technical operational skills training. It should go beyond to change employee mindsets, ensuring employees' recognition and derive actual value from the digital accounting systems utilized.

Keywords: *Leadership Style, Digital Accounting Systems, Perceived Ease of Use, Perceived Usefulness*

ABSTRAK

Penelitian ini bertujuan untuk menginvestigasi pengaruh gaya kepemimpinan transformasional terhadap intensi melanjutkan sistem akuntansi digital melalui persepsi kemudahan dan kemanfaatan pengguna sebagai variabel mediasi. Pengumpulan data dilakukan melalui survey secara daring terhadap para pengguna sistem akuntansi digital di sektor swasta dan pemerintah di Indonesia *purposive sampling*. Jumlah data final yang diperoleh adalah 55 responden. Data diolah menggunakan SEM-PLS dengan aplikasi SMART PLS versi 4. Hasil menunjukkan bahwa gaya kepemimpinan transformasional tidak berpengaruh langsung terhadap intensi melanjutkan penggunaan sistem akuntansi digital. Namun, gaya kepemimpinan transformasional berpengaruh positif terhadap intensi melanjutkan penggunaan ketika dimediasi oleh persepsi kemanfaatan pengguna. Adapun variabel persepsi kemudahan pengguna tidak berperan sebagai mediator. Hal ini disebabkan pada sampel penelitian yang mayoritas merupakan pengguna yang telah mahir. Temuan ini berkontribusi pada pentingnya peran pimpinan dalam melakukan intervensi terhadap persepsi karyawan di tempat kerja dalam memandang penggunaan sistem akuntansi digital. Temuan riset ini juga mengkonfirmasi bahwa organisasi perlu melakukan pelatihan yang tidak hanya mementingkan hal teknis dalam pengoperasian sistem. Pelatihan sebaiknya membawa dampak pula pada perubahan pola pikir karyawan agar dapat memaknai dan memeroleh manfaat dari sistem akuntansi digital yang digunakan.

Kata kunci: Gaya Kepemimpinan, Sistem Akuntansi Digital, Persepsi Kemudahan, Persepsi Kemanfaatan

1. INTRODUCTION

Digitalization has compelled organizations to reshape several aspects of the business, particularly within accounting practices (Knudsen, 2020). In the digitalization era, organizations implement fundamental modernization of business systems and processes to enhance competitive advantage (Chyzhevska et al., 2021). Consequently, the digital shift is particularly profound within the accounting function. The main function of professional accountant is no longer that of a record-keeper, but rather that of a technology-driven analyst (Coman et al., 2022).

This shift motivates organizations to adopt modern technology, such as implementing Digital Accounting Systems. The system enables to facilitate reports faster, more accurate, and more relevant (Phornlaphatrachakorn & Kalasindhu, 2021). Currently, leveraging technology is no longer optional but a necessity to survive amidst the Fourth Industrial Revolution (Pan & Seow, 2016; Saiful Alam & Mahboob Hossain, 2021).

The greatest challenge in adoption phase is not technical installation but ensuring the continued usage. The organization should ensure the sustainability of the system usage by the users. Therefore, the key success of Information System (IS) is determined by the users' intent to leverage the system over the long term (Bhattacherjee, 2001). The Expectation-Confirmation Model (ECM) postulated that perceived usefulness serves as key driver in determining continuance intention. It indicates a system consistently provide tangible value to the user beyond the initial adoption phase (Bhattacherjee, 2001).

In the context of Indonesia, particularly regarding the utilization of IT platforms in public sector, previous research explains that the determinant is not solely regarding internal factor and user behavior (Prawati & Augustine, 2022). Therefore, research should shift focus from examining how a system is accepted to exploring how organizational support acts as a driver for ensuring sustainable usage. Structural system changes that require behavioral adaptation call for strategic leadership. Transformational Leadership is widely recognized as the ideal framework for fostering innovation and navigating change in the digital era (Philip, 2021). Characterized by dimensions such as Intellectual Stimulation and Inspiration/Motivation (Paramastri et al., 2020). Transformational Leadership serves two general functions in a digital context. First, it describes a clear vision regarding the benefits of digitalization, not only encourage users to try but also commit with the new system. Second, leaders empower employees to embrace the new systems with confidence, and seek innovative ways to solve problems leveraging technology through intellectual stimulation (Prawati & Augustine, 2022).

According to the previous studies in Indonesia, the findings confirmed a positive relationship among transformational leadership, IT utilization, and improved employee performance in public services (Anhara & Dalimunthe, 2025; Syahrudin et al., 2025). This suggests that transformational leadership does not solely encourage employees' motivation but also motivate to embrace the new technology. Transformational Leadership is a potent driver of change, but its impact to continuance intention does not occur directly. It is likely mediated by the individual's psychological evaluation of the system. This is where the Technology Acceptance Model (TAM) plays as an essential framework. TAM is determined by two core dimensions. The first is Perceived Usefulness (PU) that explains user's belief that digital accounting system enables to enhance productivity and job performance (Bhattacherjee, 2001). The second is Perceived Ease of Use (EOU) that defined the user's belief that leverage the system relatively free of effort (Davis, 1989, in Nuryanti et al., 2022)

Transformational Leadership is posited significantly to influences both Perceived Usefulness and Perceived Ease of Use. A transformational leader provides support, adequate training, and charismatically promotes the system's value acts as an effective catalyst. First, such leadership strengthens Perceived Usefulness by clearly navigating mechanism the system aligns with the organization's strategic goals (Philip, 2021). Second, it empowers Perceived Ease of Use by guaranteeing resource availability and minimize operational barriers in order to shape the users' perspective that the system is manageable and easy to operate. Evidence from Indonesia delineates that transformational leadership significantly impacts components of the information system success model, such as system quality and service quality. These improvements ultimately drive user satisfaction (Nuryanti et al., 2022), a concept intrinsically linked to Continuance Intention (Bhattacherjee, 2001).

The primary objective of this research is to empirically investigate the role of transformational leadership on the continuance intention of digital accounting systems, with perceived ease of use and perceived usefulness acting as mediating variables. This study systematically integrates transformational leadership factors as external determinant into TAM (Bhattacherjee, 2001). While existing research has examined Digital Accounting, Transformational Leadership, and the TAM frameworks separately, there is a missing link. Few studies investigate simultaneously Transformational Leadership as an external antecedent influencing users' perception to embrace accounting digital system. This gap is particularly evident within the Indonesian context. This study seeks to bridge this gap by testing a more holistic model. It contributes to the literature by delineating how effective organizational support (Philip, 2021) influences user beliefs in the specific context of continuance intention for digital accounting systems (Coman et al., 2022). Practically, this research provides measurable, specific managerial guidelines for Indonesian organizations—including finance departments and accounting firms—to optimize Transformational Leadership strategies (Prawati & Augustine, 2022) and resource allocation (Nuryanti et al., 2022). These measures are vital to guaranteeing that investments in digital accounting technology are not merely adopted initially but are maintained sustainably by users, thereby maximizing the Return on Investment (ROI) of the firm's digital transformation.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 TAM (*Technology Acceptance Model*) and *Continuance Intention*

This study shapes its framework by integrating established technology acceptance models to decode information system user behavior. The Technology Acceptance Model (TAM), introduced by Davis (1989) posits that an individual's acceptance of a system influenced by two primary factors: Perceived Usefulness and Perceived Ease of Use. However, when shifting the focus to system sustainability (Bhattacherjee, 2001) expanded this view with the Expectation-Confirmation Model (ECM). The ECM argues that the long-term success of an information system is defined not by initial adoption, but by Continuance Intention. Bhattacherjee (2001)discovered that Perceived Usefulness remains a potent predictor of this intention even after the initial adoption phase has passed. Within this research framework, the TAM variables (Usefulness and Ease of Use) serve as mediating bridges that connect external factors (Leadership) to the ultimate outcome (Continuance Intention).

2.2 Continuance Intention of Digital Accounting Systems

Digital Accounting Systems explains the transformation of traditional accounting processes through information technology. It aims to elevate the quality of financial reporting and the effectiveness of strategic decision-making (Phornlaphatrachakorn & Kalasindhu, 2021).This digitalization has fundamentally changed the professional landscape, demanding that accountants adapt to new technological paradigms (Coman et al., 2022).

Continuance Intention refers to the user's deliberate intent to incorporate these digital accounting systems into their daily work routines over the long term. Phornlaphatrachakorn & Kalasindhu (2021) highlights that in corporate environments, such as listed companies in Thailand. Digital accounting has a measurable impact on strategic effectiveness. Consequently, ensuring that users possess a strong intention to continue using the system is crucial for the success of an organization's digital transformation (Bhattacherjee, 2001).

2.3 Transformational Leadership

Transformational Leadership is a style where leaders motivated followers to exceed expectations and drive innovative ways to solve problems (Philip, 2021). This approach encompasses four key dimensions: idealized influence, inspirational motivation, intellectual stimulation, and individual consideration (Paramastri et al., 2020).

In the context of technology, transformational leaders act as catalysts. Recent findings by Syahrudin et al (2025) and Anhara & Dalimunthe (2025) confirm that Transformational Leadership significantly boosts performance by optimizing IT Utilization. These leaders motivate employees to embrace digital shifts, provide necessary support, and craft a vision that aligns technology with organizational goals(Prawati & Augustine, 2022).

2.4 Hypothesis Development

2.4.1 The Relationship between Transformational Leadership and Continuance Intention

Transformational leaders foster a sense of ownership and long-term vision among employees. In their study of the e-government platform, Prawati & Augustine (2022) found that transformational leadership style strengthens the link between technological features and performance, implicitly encouraging sustained use. Furthermore, empirical evidence from Syahrudin et al (2025) and Anhara & Dalimunthe (2025) confirms that transformational leadership positively impacts service quality and performance via technology utilization. This suggests that leadership support directly fuels the subordinate's intention to keep using the system.

H1: Transformational leadership has a positive effect on the continuance intention of digital accounting systems.

2.4.2 The Relationship between Transformational Leadership and Perceived Ease of Use

Perceived Ease of Use stems from the belief that using a system requires minimal effort and barriers. Nuryanti et al (2022) found that Transformational Leadership significantly influences system quality and service quality. High system quality combined with leadership-driven support—such as training and mentoring—directly influences the user's perception that the system is easy to handle. Furthermore, transformational leader enables to comprehend each employees' different competences. It aids employees to maximize their performance when leveraging a specific system, which lead to improve the acceptance of the new system (Elkhani et al., 2014). On the other words, leaders who provide intellectual stimulation and individual consideration aids to handle the technical barriers employees face.

H2: Transformational leadership has a positive effect on the perceived ease of use of digital accounting systems.

2.4.3 The Relationship between Transformational Leadership and Perceived Usefulness

Perceived Usefulness defines the extent to which a user believes a system enhances their performance. Through inspirational motivation, transformational leaders articulate a clear vision of how technology aids in achieving goals (Philip, 2021). Dilla et al (2022) observed that the combination of transformational leadership and ICT usage impacts user performance, implying that successful leaders instill the value (usefulness) of technology in their subordinates. Under such guidance, employees view the digital accounting system not as a burden, but as a beneficial tool (Phornlaphatrachakorn & Kalasindhu, 2021).

H3: Transformational leadership has a positive effect on the perceived usefulness of digital accounting systems.

2.4.4 The Relationship between Perceived Ease of Use and Continuance Intention

Consistent with the core postulates of TAM and ECM, ease of use is a critical antecedent. If a digital accounting system is perceived as cumbersome, users are unlikely to continue using it. Nuryanti et al (2022) proved that system quality (a reflection of ease) significantly affects user satisfaction, which is a primary proxy for continuance intention. Bhattacherjee (2001) also asserts that the initial experience of ease influences both satisfaction and the intent for continued use.

H4: Perceived ease of use has a positive effect on the continuance intention of digital accounting systems.

2.4.5 The Relationship between Perceived Usefulness and Continuance Intention

Bhattacherjee (2001) consistently emphasizes that Perceived Usefulness is the strongest predictor of Continuance Intention. In the accounting context, Phornlaphatrachakorn & Kalasindhu (2021) found that the utility of digital accounting information directly impacts decision-making effectiveness. Rational users will maintain their use of a digital accounting system if they perceive tangible benefits, such as improved work efficiency or higher quality financial reports (Coman et al., 2022)

H5: Perceived usefulness has a positive effect on the continuance intention of digital accounting systems.

2.4.6 The Mediating Role of TAM (Ease of Use and Usefulness)

This study proposes a mediation model that transformational leadership influences intention not just directly, but by shaping user perceptions of the technology. Based on findings by Nuryanti et al (2022) and Syahrudin et al (2025), effective leadership facilitates a better technical

environment, thereby enhancing the perception of ease. This perception subsequently drives satisfaction and sustained usage (Bhattacherjee, 2001). Thus, transformational leaders boost continuance intention by making the system feel easier for employees through managerial support.
H6: Transformational leadership has a positive effect on the continuance intention of digital accounting systems, mediated by perceived ease of use.

Anhara & Dalimunthe (2025) show that leadership influences technology utilization, which leads to performance. This mechanism works because leaders understand the system's strategic value (perceived usefulness). When employees perceive the system's benefits through leadership direction, an internal drive to continue using the system is formed (Philip, 2021; Prawati & Augustine, 2022)
H7: Transformational leadership has positive effect on the continuance intention of digital accounting systems, mediated by perceived usefulness.

3. RESEARCH METHODOLOGY

3.1 Research Design

This study implements quantitative approach. This methodological approach was selected to investigate the influence of transformational leadership style on the continuance intention of digital accounting systems, mediated by the technology acceptance model (TAM). A survey method is applied as the primary research strategy within a cross-sectional timeframe. The data was collected from respondents at a single point in time. This approach captures a snapshot of the ongoing phenomenon regarding digital accounting system usage behaviour across various organizations.

3.2 Population and Sample

The population for this study comprises employees within finance and accounting departments in both private and public sector entities in Indonesia that have implemented digital-based accounting systems (such as ERP, SAP, Oracle, or cloud-based accounting applications). The sampling technique employed is purposive sampling. The inclusion criteria for the sample were defined as individuals actively working as staff or managers in finance or accounting departments who have leveraged digital accounting systems within their respective institutions.

The determination of sample size followed the guidelines of Hair et al (2022) which advocate for the approach established by Cohen (1992) regarding statistical power analysis. Cohen (1992) considers three aspects to determine the minimum sample size to achieve a statistical power of 80% in PLS-SEM: the minimum R-square value, the significance level and the maximum number of arrows pointing at a research construct. In this study, the maximum number of arrows pointing to a construct is eight. With a significance level of 5% and a minimum R-square of 0.50, the minimum required sample size is 54 observations.

3.3 Data Collection Techniques

Data collection was conducted using an online questionnaire via the Google Forms platform. The survey link was disseminated through professional networks and accountant communities. The measurement instrument utilized a 5-point Likert Scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree).

The questionnaire consists of two sections. The first section covers the respondent's profile, including demographics (gender, position, age, type of institution, tenure, and educational background). The second section contains the instruments used to measure the research variables based on established indicators.

3.4 Operational Definitions and Variable Indicators

The measurement of variables in this study adopts instruments from prior studies. First, continuance intention of digital accounting systems (ICU-DAS) refers to Al-Hattami & Almaqtari (2023), Bhattacherjee (2001), Cheng (2020). It is measured using three reflective indicators. Second, transformational leadership style is measured according to the study findings of Banerjee et al (2017) and Paramastri et al (2020). There are four dimensions used to measure transformational leadership style, with each dimension comprising two reflective indicators. Third, mediating variables are measured through the dimensions of Perceived Ease of Use and Perceived Usefulness based on the work of Al-Hattami & Almaqtari (2023), Bhattacherjee (2001), and Cheng (2020). Each dimension is measured by three reflective indicators.

3.5 Data Analysis Method

Data analysis was performed using a Structural Equation Modeling (SEM) approach based on variance or component-based analysis, specifically Partial Least Squares (PLS). This research utilizes SmartPLS version 4 software to analyse the final data set.

The analysis procedure consists of two main stages (Hair et al., 2022). Firstly, measurement model evaluation aims to test the validity and reliability of the instrument. Convergent validity is established when the loading factor is > 0.70 and the Average Variance Extracted (AVE) is > 0.50. Discriminant validity is assessed using cross-loadings. Reliability is determined based on Cronbach's Alpha and Composite Reliability values > 0.70. Additionally, Model Fit is assessed using parameters such as SRMR, d-ULS, d-G, Chi-Square, NFI, and GoF. Secondly, structural model evaluation is conducted by reviewing the R-square value to indicate the model's general predictive power and performing hypothesis testing to predict relationships between variables. Hypothesis testing uses parameters where a t-statistic > 1.96 and p-value < 0.05 indicates that the hypothesis is accepted. Mediation analysis utilizes specific indirect effects testing to determine the significance of the role of PEU and PU as mediators between transformational leadership and continuance intention.

4. RESULT AND DISCUSSION

4.1 RESEARCH DATA

The research data were collected through online survey administered throughout October 2025. The survey targeted financial management employees across both private and public sectors in Indonesia and utilize digital accounting systems for institutional financial management. A total of 60 respondents participated in the survey. Five respondents indicated not use digital accounting systems. Consequently, the final dataset used in this study is 55 valid observations. The detailed characteristics of the respondents are illustrated in Table 1 below.

Table 1. Characteristics of Research Observation

	Number	Percentage
Gender		
Male	18	32,73%
Female	37	67,27%
Position		
Manager	11	20,00%
Staff	44	80,00%
Age		
Less than 25	4	7,27%
25-35	36	65,45%
Over 35 years	15	27,27%
Institution		
Public	34	61,82%
Private	21	38,18%
Expertise		
Less than 5	17	30,91%
5-10	28	50,91%
11-30	8	14,55%
Over 30 years	2	3,64%
Education		
School/Diploma	4	7,27%
Bachelor	32	58,18%
Postgraduate	15	27,27%
Doctoral	4	7,27%

Source: processed data (2025)

As detailed in Table 1 shows that the majority of respondent is female (67.27%) compared to their male (32.73%). The respondent is largely comprised of staff members that responsible for financial management leveraging digital accounting systems, with the bulk of the group aged 25 and older. In the context of professional background, most participants are employed within the government sector and boast a tenure exceeding five years. More than half hold higher education degrees. These characteristics indicate that the respondents of this study is well-versed in the operational rhythms of organizational finance.

4.2 Outer Model Evaluation

Table 2 displays that two indicators, specifically ICU-DAS1 and CF1, exhibited loading factors value below 0.70. Consequently, these items were excluded from subsequent stages of the analysis. Following this refinement, Table 3 presents the updated loading factors. All indicators show loading factors value exceed 0.70 after the removal of the two indicators. This result means that the indicators' variance in this is adequately explained by each construct.

Table 2. Loading Factors Value (1)

	ICU-DAS	PEU	PU	TLS
ICU-DAS1	0,668			
ICU-DAS2	0,863			
ICU-DAS3	0,909			
CF1				0,685
CF2				0,828

IC1				0,902
IC2				0,891
IM1				0,771
IM2				0,756
IS1				0,843
IS2				0,870
PEU1		0,866		
PEU2		0,923		
PEU3		0,902		
PU1			0,899	
PU2			0,884	
PU3			0,913	

Source: processed data (2025)

Table 3. Loading Factors Value-Exceed ICU-DAS1 and CF1

	ICU-DAS	PEU	PU	TLS
ICU-DAS2	0,880			
ICU-DAS3	0,930			
CF2				0,815
IC1				0,898
IC2				0,891
IM1				0,781
IM2				0,765
IS1				0,845
IS2				0,863
PEU1		0,867		
PEU2		0,924		
PEU3		0,900		
PU1			0,899	
PU2			0,885	
PU3			0,914	

Source: processed data (2025)

As provided in Table 4 below, the AVE values consistently over 0.50. According to loading factors and AVE value confirms that each indicator used to measure the constructs has passed the convergent validity test.

Table 4. Average Variance Extracted (AVE) Value

	AVE
ICU-DAS	0,820
PEU	0,806
PU	0,809
TLS	0,703

Source: processed data (2025)

Regarding discriminant validity, the cross-loading values are presented in Table 5. Crucially, each indicator loads most heavily on its own construct compared to any others. This pattern confirms that the indicators are valid and distinct measures for their respective constructs.

Table 5. Cross Loading Value

	ICU-DAS	PEU	PU	TLS
ICU-DAS2	**0,880**	0,329	0,477	0,353
ICU-DAS3	**0,930**	0,452	0,617	0,439
CF2	0,315	0,149	0,265	**0,815**
IC1	0,290	0,166	0,326	**0,898**
IC2	0,331	0,295	0,390	**0,891**
IM1	0,471	0,383	0,591	**0,781**
IM2	0,412	0,366	0,476	**0,765**
IS1	0,272	0,114	0,337	**0,845**
IS2	0,363	0,118	0,284	**0,863**
PEU1	0,389	**0,867**	0,364	0,220
PEU2	0,301	**0,924**	0,427	0,254
PEU3	0,460	**0,900**	0,585	0,335
PU1	0,606	0,451	**0,899**	0,398
PU2	0,492	0,430	**0,885**	0,429
PU3	0,549	0,531	**0,914**	0,503

Source: processed data (2025)

The assessment of reliability based on Cronbach's Alpha and Composite Reliability scores. Table 6 outlines that all values surpassed the required 0.70 benchmark. The constructs are confirmed to be reliable.

Table 6. Cronbach's Alpha dan Composite Reliability Value

	Cronbach's alpha	Composite reliability
ICU-DAS	0,783	0,901
PEU	0,881	0,925
PU	0,882	0,927
TLS	0,932	0,943

Source: processed data (2025)

Table 7 depicts the assessment of the model based on several parameters. Although the SRMR value sits slightly above 0.10, the remaining indicators—including d-ULS, d-G, Chi-square, and NFI meet the fit criteria, accompanied by a strong GoF value. It is essesntial to emphasize that this study employs PLS-SEM primarily for the purpose of prediction and theory development, rather than strict model confirmation. According to the the guidance of Hair et al (2022), fit parameters within PLS-SEM should be interpreted with caution and should not serve as the sole grounds for rejecting

a model. Given this context, the overall structure of the model is deemed acceptable.

Table 7. Model Fit Value

	Estimated model	Rule of Thumb
SRMR	0,142	less than 0.10
d_ULS	2,426	> 0.05
d_G	1,194	> 0.05
Chi-square	299,259	over 23,685
NFI	0,641	approach 1
GoF	0,444	0.1 (small); 0.25 (moderate); 0,36 (big)

Source: processed data (2025)

4.3 Inner Model Evaluation

The assessment of the inner model is based on the R-square values shown in Table 8. The results indicate that the model's independent variables account for 38.3% of the variance in the intention to continue using digital accounting systems (ICU-DAS). The remaining variance attributed to factors outside the scope of this study. This level of predictive power suggests a moderate relationship. The R-square values for PEU and PU stand at 7.8% and 23%, respectively, which are classified as relatively weak.

Tabel 8. R-Square Value

	R-square adjusted
ICU-DAS	0,383
PEU	0,078
PU	0,230

Source: processed data (2025)

Hypothesis testing was carried out using the bootstrapping technique, set at a significance level of 0.05. The mediation analysis refers to the rule of thumb in Hair et al (2022). This process involves two sequal steps. First, the specific indirect effect should demonstrate significance. Second, the direct effect is assessed in the presence of the mediator. If the indirect effect is significant while the direct effect is rendered insignificant, the mechanism is categorized as full mediation. If both the indirect and direct effects remain significant, it is identified as partial mediation.

Table 9 shows the path analysis results regarding both direct and indirect effects. The findings confirm that TSL does not exert a significant influence on ICU-DAS (Hypothesis 1 rejected). TSL shows a significant impact on both PEU and PU (Hypotheses 2 and 3 supported). While PU significantly influences ICU-DAS (Hypothesis 4 supported), PEU fails to demonstrate a significant effect on ICU-DAS (Hypothesis 5 rejected).

Tabel 9. Path Coefficient Value and T-Statistics

	T statistics	*P values*
TLS -> ICU-DAS	1,632	0,051
TLS -> PEU	2,664	0,004
TLS -> PU	6,674	0,000
PU -> ICU-DAS	2,692	0,004
PEU -> ICU-DAS	1,262	0,104
TLS -> PEU -> ICU-DAS	0,906	0,183
TLS -> PU -> ICU-DAS	2,306	0,011

Source: processed data (2025)

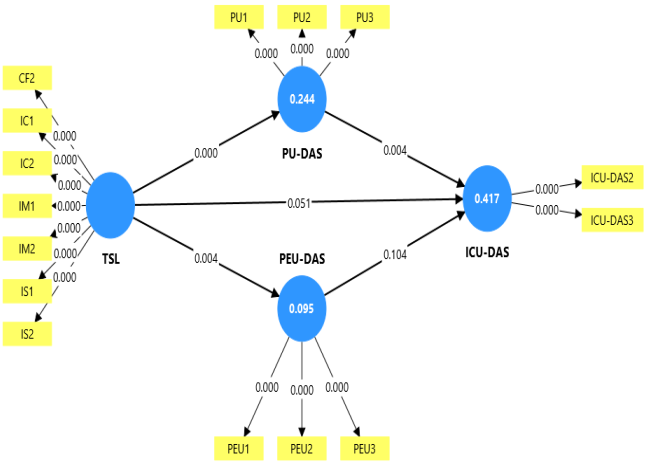

Figure 1. Research Model

Source: processed data (2005)

According to mediation analysis, TSL does not significantly affect ICU-DAS through PEU, and the direct effect of TSL on ICU-DAS remains insignificant. This indicates that Perceived Ease of Use (PEU) does not function as a mediator in the relationship between TSL and ICU-DAS (Hypothesis 6 is rejected).

The indirect influence of TSL on ICU-DAS via PU is significant while the direct effect of TSL on ICU-DAS is insignificant. This finding confirms that PU is identified as a full mediator (Hypothesis 7 supported).

4.4 Discussion

The findings of this research confirm that external factor, particularly leadership style, influences users' perception in leveraging digital accounting system. This result also strengthens the postulate of Technology Acceptance Model (TAM) regarding user beliefs shaped by extrinsic determinant. Transformational Leadership exerts a significant positive influence on both Perceived Ease of Use (PEU) and Perceived Usefulness (PU). This aligns with the work of Philip (2021), who posits that transformational leadership style (TLS) plays a central role in the success of an organization's digital transformation. Through the dimension of *intellectual stimulation*, leaders do more than merely issue commands. They shift the mindset of subordinates to comprehend the relevance of technology to their performance, directly enhance the perception of usefulness (PU). Conducted research by Elkhani et al (2014) also shows that transformational leadership influences positively PEU and PU. TLS exerts a mechanism by enabling users to be more creative, investigative and innovative to experience leveraging the system. These findings support the leadership instrument proposed by Paramastri et al (2020) and align to the research of Nuryanti et al (2022) and Phornlaphatrachakorn & Kalasindhu (2021) that confirm *individual consideration* applied by leaders effectively improve subordinates' self-confidence in using the system. Consequently, the users find the system easier and useful to operate.

The critical finding in this research is full mediation by the Perceived Usefulness (PU) variable. Transformational leadership is able to drive the intention to continue using the system only when the leader successfully implants the perception that the system is inherently useful. This finding simultaneously confirms the "IS Continuance" theory by Bhattacherjee (2001). Perceived usefulness is a far more consistent predictor than mere emotional satisfaction. In the research Anhara & Dalimunthe (2025) show that leadership boosts technology utilization through understanding the system's strategic value. When employees believe the system's benefits through leadership direction, an internal drive to sustain leveraging the system is formed (Philip, 2021; Prawati & Augustine, 2022). Empirical support is also found in the study by Phornlaphatrachakorn & Kalasindhu (2021) which observed that digital accounting systems tangibly improve the quality of financial reporting. Therefore, when leaders successfully communicate the impact of this quality to their subordinates, a strong intention to continue using the system is formed.

Hypothesis H1 proposes a direct influence of TSL on continuance intention, was rejected. This lack of direct significance can be explained through the demographic, characteristics of the respondents and the organizational sector context in this study. The demographic data shows that majority of respondents work in the public sector and work as staff. In the public sector, as examined by Prawati & Augustine (2022) regarding the SPAN system (e-government), the use of accounting systems is often mandatory based on regulation. Therefore, the role of leader is insufficient to dictate sustainability intentions. Staff members require rational proof that the system assists in making their bureaucratic work more efficient. This explains the reason the direct path becomes insignificant, and the influence is channelled entirely through the perception of usefulness.

One of the study's most intriguing findings is the non-significance of the influence of Perceived Ease of Use (PEU) on intention (H5). This result leds to the failure of mediation through this path (H7). This finding contradicts to the classic TAM theory regarding the initial adoption phase. However, it is highly logical when respondent profile and the theory of Pan & Seow, (2016). Based on demographic data, the majority of respondents are Millennials (65.45%) and aged 25–35 years. Over 85% hold degrees ranging from bachelor's to doctoral levels and 50.91% possess 5–10 years of experience. These *high-expertise* and *tech-savvy* respondents have already surpassed the learning curve. As explained by Pan & Seow (2016) that modern accountants are expected to possess competent IT skills. For this demographic group, operational ease is considered a baseline standard. This further strengthens Bhattacherjee (2001) argument that as usage continues over time, the importance of ease of use diminishes (becomes non-significant), while the importance of utility (usefulness) remains dominant. The users will persist if the system is "useful" for their career and performance, not because it is "easy" to use.

5. CONCLUSION

The objective of this study was to investigate the influence of transformational leadership on the intention to continue using digital accounting systems by integrating the

technology acceptance model. The findings show that transformational leadership significantly enhances employees' perceptions regarding both the ease and usefulness of the digital accounting systems implement in organization. While increased perceived usefulness positively influenced continuance intention, perceived ease of use did not confirm a significant effect. This lack of significance is attributed to the profile of the respondents that majority is proficient users. Another critical finding confirm that leadership style does not directly dictate the intention to continue using digital accounting systems. Instead, its influence is fully mediated by the user's perception of usefulness, consistent to the research of Philip (2021). Conversely, mediation through perceived ease of use proved ineffective because, as Bhattacherjee (2001) argues, experienced users prioritize the utility and benefits of a system over its ease of operation.

These results highlight the vital contribution organizations make when appointing leaders. A Leader is essential for effectively intervening in employee perceptions regarding the strategic value of digital accounting systems by securing their sustainable use. Organizations must reconsider regarding training strategies. Rather than focusing only on technical mechanics, training programs should enrich reasoning and analytical skills, empowering employees to discover comprehensive utility and strategic benefits of the digital systems utilized.

This study is not without limitations. The majority of observations were drawn from the government sector. The use of digital accounting systems is largely mandatory rather than voluntary in public sector. The data was collected at a single point in time (cross-sectional), which prevents the observation of how user perceptions evolve from the initial adoption phase to the continuance phase. Future research should consider examining other technical aspects, such as information quality and digital accounting system quality, as suggested by Anantharaman et al (2023). Subsequent studies could also incorporate the variable of trust, specifically regarding reliance on the information generated by these digital accounting systems (Syamsu, 2020)

Acknowledgement

The author extends sincere gratitude to family, colleagues, and the respondents whose participation was instrumental in the completion of this research.

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