Proposing an Economic Justice Model in Iran's Budgeting System

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Abstract

The aim of the present study is to propose a model of economic justice within Iran's budgeting system. This research is applied in nature and utilizes a mixed-methods approach, combining qualitative and quantitative methodologies. In the qualitative phase, a causal analysis of the studied criteria was conducted through thematic analysis and expert interviews, leading to the development of a preliminary model. Subsequently, the quantitative phase was carried out through the design and distribution of structured questionnaires. The qualitative sample population consisted of 15 faculty members in the field of cultural management, selected through purposive sampling until theoretical saturation was achieved. In the quantitative phase, the sample size included 96 experts who were both accessible and willing to participate, selected through a combination of purposive (judgmental) and snowball non-probability sampling techniques. To analyze the model structure, grounded theory methodology was used, while structural equation modeling (SEM) was employed to assess the model's validity. The overall structure of the document analysis, carried out through in-depth interviews and using the MAXQDA software's document browser, revealed that the core variables of the study include enemy economy, resistance economy, financial discipline, corporate governance, commercial economy, and social economy. Three indicators were extracted for each of the six main variables. The results of the structural equation modeling demonstrated that the proposed model has a good fit.

Keywords: *Budgeting system, economic justice, grounded theory method, structural equation modeling (SEM)*

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1. Introduction

Organizational culture serves as a social glue that binds individuals together through shared values, norms, and practices. It not only dictates internal behavior but also influences how organizations respond to external challenges. A well-established body of research has established a strong relationship between organizational culture and performance outcomes. For instance, Joseph and Kibera (2019) emphasize the direct impact of organizational culture on performance in microfinance institutions, showing that aligned values and behavioral norms enhance service delivery and financial sustainability [1]. Similarly, Akpa et al. (2021) argue that culture functions as a silent manager that continuously guides employees' behavior, fostering higher efficiency and cohesion [2]. Organizational culture also mediates the relationship between leadership practices and employee outcomes. Bagga et al. (2023) find that transformational leadership positively influences change management in virtual teams, with organizational culture playing a pivotal mediating role in this dynamic [3].

Transformational leadership is another critical driver of organizational performance, particularly in environments characterized by complexity and change. Leaders who inspire, intellectually stimulate, and individually consider their subordinates foster higher engagement, innovation, and

commitment. Rahmatullah et al. (2022) reveal that transformational leadership, alongside a strong culture, enhances organizational commitment, which in turn boosts performance [4]. Lasrado and Kassem (2021) further support this notion by illustrating that transformational leadership fosters a participative culture that enables organizations to pursue excellence collectively [5]. The synergistic interaction between leadership and culture also extends to sector-specific contexts. In healthcare settings, Lee (2024) identifies a strong association between organizational culture, internal controls, and performance, suggesting that leadership's role in shaping and enforcing culture significantly impacts operational efficiency and service quality [6].

Beyond soft factors like culture and leadership, the role of accounting information systems (AIS) in enhancing organizational performance cannot be understated. Effective AIS enables timely, accurate, and relevant financial reporting, which supports strategic decision-making and operational control. Hossain (2024) emphasizes that AIS are integral to performance measurement, budgeting, and accountability, thereby strengthening organizational governance [7]. Mukhsin et al. (2024) provide a comprehensive analysis of AIS and demonstrate how they streamline workflows, reduce redundancies, and enhance organizational agility [8]. These findings are corroborated by Setyaningsih et al. (2021), who show that AIS, when supported by a healthy organizational culture and internal controls, significantly improve the quality of financial information, thereby promoting transparency and accountability [9].

The importance of integrating these elements—culture, leadership, and systems—is increasingly evident in emerging economies and crisis contexts. Arabeche et al. (2022) find that entrepreneurial orientation, when aligned with supportive culture and leadership, enhances the performance of SMEs in emerging markets [10]. Likewise, Pratiwi and Amini (2023) argue that enhancing lecturer involvement in academic institutions requires the simultaneous influence of culture, leadership, and economic incentives [11]. These findings underscore the necessity for a holistic perspective in examining organizational dynamics.

Digital transformation has added another layer of complexity to organizational performance. The increased reliance on technology, virtual teams, and data analytics demands a reevaluation of traditional leadership and cultural paradigms. Groenewald et al. (2024) highlight that organizational agility—now a necessity in digital environments—is contingent upon the effective deployment of information technology and the alignment of cultural and leadership practices with digital goals [12]. In this context, Wang and Wang (2024) show that transformational leadership improves organizational health, particularly when modeled using structural equation modeling in technologically evolving sectors [13]. This aligns with the findings of Vatan et al. (2024), who suggest that selecting appropriate information systems development models must consider the underlying organizational culture to ensure effective implementation and long-term value creation [14].

A sectoral lens also reveals important nuances. For example, in the banking industry, Alrazehi et al. (2021) propose a comprehensive model that links entrepreneurship, organizational culture, and job satisfaction with organizational performance, emphasizing the sector-specific challenges of employee engagement and cultural alignment in Yemen's financial institutions [15]. In the agricultural sector, Vavrek et al. (2021) apply bankruptcy models to assess financial health, further highlighting the role of accurate financial systems and responsible leadership in resource-based industries [16]. In healthcare, where cost efficiency and service delivery are paramount, Olorunyomi et al. (2024) propose integrating FinOps practices with strong leadership and performance culture to optimize financial outcomes and care quality [17].

The human dimension remains central to this discussion. Nandy (2024) investigates whether transformational leadership tangibly alters corporate performance and concludes that leadership changes must be accompanied by cultural and structural shifts to yield results [18]. Virgiawan et al. (2021) also show that organizational culture mediates the relationship between motivation and transformational leadership in enhancing employee performance [19]. Sapta et al. (2021) extend this to crisis contexts, demonstrating that during the COVID-19 pandemic, technology, culture, and job satisfaction played interdependent roles in maintaining employee performance [20].

The literature also increasingly supports the dynamic interaction among these variables. Idris et al. (2022) find that in Indonesia’s tourism sector, transformational leadership and political skill influence employee performance significantly when mediated by organizational culture [21]. Ahsan (2024) provides one of the most integrative perspectives, showing how CSR performance, transformational leadership, and organizational culture collectively enhance financial performance in Italy’s manufacturing sector [22]. Finally, Marnoto et al. (2024)

emphasize the simultaneous effects of job satisfaction, leadership, and work-life balance on employee performance in the tech industry, highlighting the importance of multidimensional models in understanding performance [23].

In summary, the convergence of transformational leadership, organizational culture, and accounting information systems constitutes a powerful triad in driving organizational performance. This triadic framework transcends industry boundaries and national contexts, offering insights into how organizations can build resilient, agile, and high-performing systems in the face of increasing uncertainty. Although each element is impactful on its own, their true value emerges when they operate in synergy, mutually reinforcing one another to foster strategic clarity, operational efficiency, and employee commitment. The current study builds upon this integrated perspective, aiming to empirically examine the mediating and moderating roles among these constructs to offer a comprehensive model for enhancing organizational performance.

2. Methodology

The present study is applied in terms of its objective and employs a qualitative–quantitative (mixed-method) research design. In the qualitative phase, the causal relationships among the studied criteria were examined using thematic analysis and interviews with a number of experts, through which a preliminary model was developed. In the next phase, by designing and distributing structured questionnaires, the quantitative component of the study was conducted. Therefore, this research, in terms of data collection tools, is field-based, utilizing interviews and questionnaires, while theoretical foundations were developed using library research and online sources (secondary data).

The qualitative sample population comprised faculty members in the field of cultural management with over ten years of teaching and research experience, possessing either executive expertise with a minimum of five years of service or experience in research related to budgeting culture in the legislative and executive branches, as well as economic justice within Iran’s budgeting system. The number of experts was set at 15, based on the sufficiency range of 5 to 25 participants typically deemed adequate in qualitative research. A purposive sampling method was employed until theoretical saturation was reached.

The study population for the quantitative analysis was divided into three major groups: the first group included professionals and specialists working in financial, economic, and budgeting organizations, as well as academic economists; the second group included independent users and researchers (public stakeholders); and the third group comprised academic experts in economics (academic elites). In total, 106 questionnaires were distributed, and the final sample size consisted of 96 experts who were available and willing to collaborate. They were selected through a combination of two non-probability sampling methods: purposive (judgmental) sampling and snowball sampling.

To evaluate qualitative validity, face validity was employed. In qualitative face validity, the views of the target group or respondents were obtained through interviews with at least 30 participants to identify any difficulties in understanding the phrases and terms, the appropriateness and relevance of the indicators, the possibility of ambiguity or misinterpretation, and any deficiencies in the meanings of words. For validity assessment in the quantitative phase, convergent and discriminant validity were used.

In the qualitative section, the reliability of the developed model was evaluated using the Kappa coefficient. This was done by having another expert in the field, without knowledge of the researcher's code and concept integration process, classify the codes into relevant concepts. Then, the researcher’s concepts were compared with those identified by this individual. Based on the number of similar and different concepts, the Kappa coefficient was calculated.

In the quantitative phase, Cronbach’s alpha method was used to calculate the reliability coefficient.

To analyze the pathology of the budgeting culture in the legislative and executive branches and to propose a model of economic justice in Iran’s budgeting system, grounded theory was used. Furthermore, structural equation modeling (SEM) was employed to assess the validity of the proposed model.

3. Findings and Results

To become familiar with the research data during the qualitative phase of the study, the opinions of 15 experts employed at the Planning and Budget Organization, the Ministry of Economic Affairs and Finance, as well as academic experts in the fields of public economic management, business economics, international economics, and sociology who possess subject-matter expertise in the research domain, were collected through document analysis and in-depth interviews during Spring 2024 (Table 1).

Table 1. Summary of Demographic Description of the Research Sample

Attribute Type	Attribute	Count	Relative Frequency (%)
Gender	Male	11	73%
	Female	4	27%
Education Level	Bachelor's Degree	2	13%
	Master's Degree	4	27%
	Ph.D.	9	60%
Work Experience	3 to 5 years	2	13%
	6 to 10 years	5	33%

Subsequently, to justify the use of qualitative analysis techniques, studies related to the subject matter were reviewed. To select terms for the research variables, the main variables were extracted from the implementation of the qualitative methodology in the study, based on the variables and indicators emphasized by the experts.

At this stage, the selection of terminology for the research variables was based on qualitative analysis using MAXQDA software, establishing connections among the main variables. During the network mapping phase, it became evident that certain suggested variables overlapped and might require separation into distinct variables. Accordingly, the variables were integrated and refined within MAXQDA software (Table 2).

Table 2. Integration and Refinement of Research Variables

Component	Theme
Financial Unity Index (Code: AA)	Economic Justice Against Enemies (Code: A)
National Security Index (Code: AB)	
Elimination of Political Bias Index (AC)	
National Interests Index (Code: BA)	Resistance Economy (Code: B)
Inequality Index (Code: BB)	
Poverty Index (Code: BC)	
Financial Transparency Index (Code: CA)	Fiscal Discipline (Code: C)
Development Accounting Index (Code: CB)	
Production Accounting Index (Code: CC)	
Rentier State Structure Index (Code: DA)	Corporate Governance (Code: D)
Financial and Economic Corruption Index (DB)	
Inefficiency of the Tax System Index (DC)	
Rent-Seeking Opportunities Index (Code: EA)	Commercial Economy (Code: E)
Inefficiency of Private Insurance Index (EB)	
Neglect of Natural Resources by Commerce Index (EC)	
Inefficiency of the Social Support System Index (FA)	Social Economy (Code: F)
Undesirable Income Status Index (FB)	
Spending in Lower Income Deciles Index (FC)	

During the network analysis phase, the constructed variable networks were reviewed and analyzed. Ultimately, the ranking of research codes based on their frequency in the coding matrix is presented in Figure 1.

Code	All coded segments	Position
AB	12	2
BA	11	4
EB	11	14
FB	11	17
DC	10	12
EA	10	13
CB	9	8
FC	9	18
AC	8	3
BC	8	6
CA	8	7
CC	8	9
DA	8	10
FA	7	16
EC	6	15
AA	5	1
BB	5	5
DB	5	11

Figure 1. Structural Model of the Study

According to Figure 1:

The National Security Index (AB) had the highest frequency under Economic Justice Against Enemies (A), cited by 12 out of 15 experts.

The Undesirable Income Status Index (FB) had the highest frequency under Social Economy (F), cited by 11 out of 15 experts.

The Evaluation Based on National Interests Index (BA) had the highest frequency under Resistance Economy (B), cited by 11 out of 15 experts.

The Inefficiency of Private Insurance Index (EB) had the highest frequency under Commercial Economy (E), cited by 11 out of 15 experts.

The Inefficiency of the Tax System Index (DC) had the highest frequency under Corporate Governance (D), cited by 10 out of 15 experts.

The Development Accounting Index (CB) had the highest frequency under Fiscal Discipline (C), cited by 11 out of 15 experts.

The study population for the quantitative data analysis was classified into three major groups: the first group included experts and specialists employed in the fields of economic affairs, finance, and budget planning, as well as academic economists; the second group consisted of independent users and researchers (public stakeholders); and the third group comprised academic faculty members specializing in economics (academic experts). Table below provides a summary of the demographic characteristics of the research sample in the quantitative phase.

Table 3. Summary of Demographic Characteristics of the Research Sample (Quantitative Phase)

Attribute Type	Attribute Description	Absolute Frequency (Count)
Gender	Male	65
	Female	31
Education Level	Bachelor's Degree	54
	Master's Degree	32
	Doctorate	8
Work Experience	3 to 5 Years	63
	6 to 10 Years	26
	More than 10 Years	7
Type of Expert	Employed in Economic Affairs, Finance, and Budgeting	39
	Independent Users and Researchers (Public Stakeholders)	29
	Academic Experts and Economics Professors	28

Table 4. Descriptive Information Regarding Functional Status of Variables

Research Variables	Indicators	N	Min	Max	Mean	SD
Economic Justice Against Enemies	Financial Unity	92	1	6	4.90	1.548
	National Security	96	2	6	4.76	1.263
	Elimination of Political Tendencies	92	3	6	4.79	1.172
Resistance Economy	National Interest	90	4	6	5.31	0.593
	Inequality Index	92	3	6	4.52	1.084
	Poverty Index	96	1	6	4.42	1.412
Fiscal Discipline	Financial Transparency	96	1	6	4.63	1.481
	Developmental Accounting	96	1	6	4.76	1.382
	Production Accounting	92	1	6	4.59	1.535
Corporate Governance	Rentier State Structure	94	1	6	4.61	1.483
	Financial and Economic Corruption	96	1	6	4.91	1.274
	Inefficiency of Tax System	92	1	6	4.90	1.006
Commercial Economy	Rent-Seeking Opportunities	92	1	6	4.39	1.497
	Inefficiency of Private Insurance	96	2	6	4.82	1.095
	Disregard for Natural Resource Sectors	92	1	6	4.46	1.253
Social Economy	Inefficiency of Social Support Systems	96	1	6	4.66	1.493
	Undesirable Income Status	94	1	6	4.61	1.483
	Expenditures in Lower Income Deciles	96	1	6	4.91	1.274

Based on the results, the Rentier State Structure Index was identified as the most significant variable within Corporate Governance, with an importance mean of 5.95; the Disregard for Natural Resource Sectors Index was the most important variable in Commercial Economy with a mean of 5.92; the Developmental Accounting Index was most significant in Fiscal Discipline with a mean of 5.80; the National Security Index was most prominent within Economic Justice Against Enemies with a mean of 5.79; the Expenditures in Lower Income Deciles Index was highest in Social Economy with a mean of 5.77; and the Inequality Index was most significant in Resistance Economy with a mean of 5.73.

Table 5. Reliability Statistics for Research Variables

Research Variables	Cronbach's Alpha	Number of Items in Instrument
Economic Justice Against Enemies	0.937	3
Resistance Economy	0.814	3
Fiscal Discipline	0.719	3
Corporate Governance	0.784	3
Commercial Economy	0.770	3
Social Economy	0.880	3
Total Cronbach's Alpha	0.968	18

The overall Cronbach's alpha value for the research variables was calculated to be greater than 0.9, indicating excellent reliability of the measurement tool in assessing the impact of the model's variables. Based on the model generated in the PLS environment, The below table and figure represent the confirmatory factor analysis of the research variables, illustrating the most significant factors in the model as reflected in PLS (i.e., key indicators of main variables).

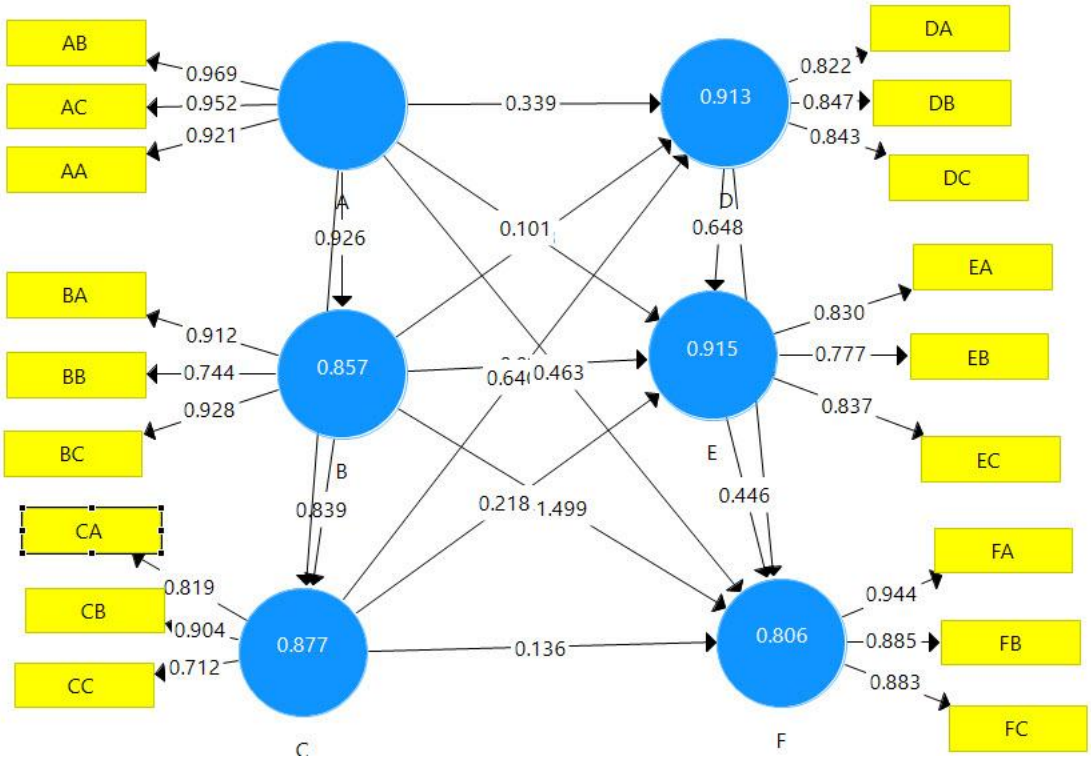

Figure 2. Model Representation in PLS Environment

Table 6. Confirmatory Factor Analysis of Research Variables Based on Standardized Outer Loadings

Latent Variable (Code)	Observed Variable (Code)	Factor Loadings
Economic Justice Against Enemies (A)	National Security Index (AB)	0.9687
Economic Justice Against Enemies (A)	Elimination of Political Tendencies Index (AC)	0.9525
Social Economy (F)	Inefficiency of Social Support System Index (FA)	0.9438
Resistance Economy (B)	Poverty Index (BC)	0.9279
Resistance Economy (B)	National Interest Index (BA)	0.9122
Fiscal Discipline (C)	Developmental Accounting Index (CB)	0.9036
Social Economy (F)	Undesirable Income Status Index (FB)	0.8854
Corporate Governance (D)	Financial and Economic Corruption Index (DB)	0.8474
Corporate Governance (D)	Inefficiency of Tax System Index (DC)	0.8430
Commercial Economy (E)	Neglect of Natural Resource Sectors Index (EC)	0.8367
Commercial Economy (E)	Rent-Seeking Opportunities Index (EA)	0.8296
Fiscal Discipline (C)	Financial Transparency Index (CA)	0.8193

As observed in the structural equation modeling of the research model factors, since the correlation coefficient sign represents the slope of the regression line, the factor loadings in the fitted model indicate a desirable correlation in path analysis among the research variables. Specifically, the *National Security Index* (AB) and the *Elimination of Political Tendencies Index* (AC) exert the most significant influence on *Economic Justice Against Enemies*, with factor loadings of 0.969 and 0.953 respectively—both statistically significant.

Additionally, the *Poverty Index* (BC) and the *National Interest Index* (BA) have the strongest impact on *Resistance Economy*, with factor loadings of 0.928 and 0.912,

respectively—also indicating statistically significant relationships.

Table 7. Path Analysis in PLS Between Latent Variables (Path Coefficients)

PLS Path Analysis Between Latent Variables	Economic Justice Against Enemies	Resistance Economy	Fiscal Discipline	Corporate Governance	Commercial Economy	Social Economy
Economic Justice Against Enemies	1	0.9256	–	–	–	–
Resistance Economy	–	1	0.8389	–	–	–
Fiscal Discipline	–	–	1	0.6401	–	–
Corporate Governance	–	–	–	1	0.6475	–
Commercial Economy	–	–	0.2175	–	1	0.4460
Social Economy	–	–	–	0.999	–	1

Given the very strong relationships between the model's variables, it is necessary for professors, experts, and specialists working in the Planning and Budget Organization, Ministry of Economic Affairs and Finance, as well as PhD students in economics and budget management, to strategically focus on the functional and operational status of the model's variables.

Table 8. Model Fit Indices

Fit Index Category	Fit Index	Value
Absolute Fit Indices	Root Mean Square Residual (RMR)	0.000
	Goodness-of-Fit Index (GFI)	1.000
Comparative Fit Indices	Normed Fit Index (NFI)	1.000
	Comparative Fit Index (CFI)	1.000

According to the results, the *Root Mean Square Residual* (RMR)—representing the difference between observed and estimated elements of the matrices under the assumption that the proposed model is correct—suggests that the closer RMR is to zero, the better the model fit. In this study, the RMR value was calculated as **0.000**, indicating an excellent fit of the model.

4. Discussion and Conclusion

The findings of the present study reaffirm the significant and intertwined roles of organizational culture, transformational leadership, and accounting information systems in enhancing organizational performance. The structural equation modeling revealed that transformational leadership exerts a strong direct influence on both organizational culture and performance, while organizational culture itself serves as a mediating variable between leadership and performance outcomes. Furthermore, the implementation and effectiveness of accounting information systems were found to have a robust positive impact on the quality of financial information and decision-making efficiency, thereby contributing indirectly to organizational performance.

The results indicate that transformational leadership is a core antecedent of organizational effectiveness. Leaders who exhibit visionary thinking, intellectual stimulation, and individualized consideration inspire employee motivation and drive strategic alignment across departments. This finding is consistent with prior studies demonstrating the pivotal influence of transformational leadership on organizational culture and performance. For example, Rahmatullah et al. (2022) confirm that leadership enhances performance outcomes when organizational commitment is simultaneously strengthened [4]. Similarly, Lasrado and Kassem (2021) emphasize that transformational leadership creates a collaborative and participatory organizational culture, ultimately fostering operational excellence [5]. Wang and Wang (2024) further support this result, illustrating that transformational leadership positively correlates with organizational health, which in turn enhances organizational outcomes [13].

Moreover, the mediating effect of organizational culture in the relationship between leadership and performance was statistically significant, aligning with the propositions of Bagga et al. (2023), who highlight that leadership practices alone may be insufficient without a conducive organizational culture to support change and innovation [3].

The study's results also validate findings by Joseph and Kibera (2019), who argue that consistent values, norms, and shared beliefs within an organization directly affect its financial and operational performance [1]. Likewise, Akpa et al. (2021) assert that organizational culture fosters employee cohesion and guides daily behavior, both of which are necessary for sustained high performance [2].

The influence of organizational culture extended to the performance of accounting systems, particularly regarding the quality of financial information. The data suggest that a supportive culture that values transparency and accountability enhances the use of accounting information systems (AIS), thereby improving data reliability and strategic control. These findings mirror the conclusions drawn by Setyaningsih et al. (2021), who underscore the need for strong cultural foundations to support the successful implementation of AIS and internal control mechanisms [9]. Hossain (2024) also contends that the utility of AIS in performance evaluation and budgeting becomes most effective when embedded within a culture of responsiveness and financial integrity [7]. Mukhsin et al. (2024) expand on this by explaining that the deployment of AIS is more impactful when organizational processes and leadership are aligned with technological structures [8].

The study also reveals that AIS functionality is influenced by transformational leadership, albeit indirectly through cultural channels. Leaders who prioritize digital adoption and efficiency are more likely to create conditions that facilitate the integration of information systems. This insight is consistent with Vatan et al. (2024), who found that selecting and implementing information systems must be contextualized within the organization's cultural landscape to ensure alignment and acceptance [14]. Additionally, Olorunyomi et al. (2024) demonstrate how leadership can drive the adoption of FinOps and digital tools in sectors like healthcare to achieve both fiscal efficiency and improved outcomes [17].

The sectoral implications of the findings are noteworthy. In technologically dynamic industries, such as the IT sector explored by Marnoto et al. (2024), leadership and work-life balance jointly influence employee productivity, and the presence of a digital culture enhances performance outcomes [23]. In academia, Pratiwi and Amini (2023) found that culture and leadership are critical to increasing lecturer involvement and performance, especially in environments with limited financial incentives [11]. Similarly, Arabeche et al. (2022) stress that in emerging economies, entrepreneurial orientation and cultural values are vital for sustaining SME growth and competitiveness [10]. These examples confirm the study's broader relevance across contexts and underline the universal applicability of the examined model.

Additionally, this study adds to the growing discourse on the interactive effects of leadership, culture, and systems. Ahsan (2024) emphasizes that corporate social responsibility (CSR), organizational culture, and transformational leadership, when harmonized, produce superior financial performance in manufacturing sectors [22]. This holistic view is echoed by Idris et al. (2022), who found that in tourism firms, transformational leadership combined with political skill and cultural intelligence significantly enhanced employee performance [21]. The findings of the present research affirm these synergies, as the strongest performance outcomes were observed in organizations where leadership and culture were aligned, and supported by efficient information systems.

Finally, the study provides empirical evidence that organizational agility and resilience are reinforced by the interaction of leadership, culture, and systems. Groenewald et al. (2024) suggest that organizations with agile structures enabled by leadership and digital tools are more capable of responding to external shocks [12]. Likewise, Sapta et al. (2021) argue that during the COVID-19 pandemic, organizations that invested in digital tools, supported by an adaptive culture and motivational leadership, maintained employee performance under pressure [20]. These findings underscore the importance of adaptability, integration, and strategic alignment in today’s volatile business environment.

Despite its contributions, the study is not without limitations. First, the cross-sectional design limits causal inference; while structural equation modeling supports directional relationships, it does not establish causality definitively. Second, the reliance on self-reported data may introduce response biases, particularly regarding perceptions of culture and leadership. Third, the generalizability of findings is constrained by the geographic and sectoral concentration of the sample, which may not fully reflect the diversity of organizational contexts, especially in non-profit or government institutions. Fourth, the rapid pace of digital transformation suggests that the role of accounting information systems and leadership practices may evolve, warranting ongoing validation of the proposed model.

Future research should employ longitudinal designs to explore the evolution and causal pathways of the interactions among leadership, culture, and AIS over time. Comparative studies across countries and sectors could offer valuable insights into the moderating role of national culture or

institutional factors. Additionally, integrating variables such as employee well-being, innovation capability, or stakeholder satisfaction could provide a more holistic view of organizational performance. Studies could also examine the impact of leadership development programs and digital transformation initiatives in strengthening AIS implementation and cultural alignment. Moreover, qualitative research methods could enrich the understanding of contextual nuances that quantitative models may overlook.

Organizational leaders should invest in cultivating a culture that values collaboration, innovation, and accountability, as this creates a foundation for sustained performance. Training programs focused on transformational leadership development can empower leaders to motivate teams and align them with strategic goals. Furthermore, organizations should prioritize the implementation of integrated accounting information systems supported by robust internal controls and transparent communication. This alignment between systems, culture, and leadership can serve as a strategic asset, fostering agility and resilience in an increasingly complex and dynamic business environment.

Authors' Contributions

Authors equally contributed to this article.

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Declaration of Interest

The authors report no conflict of interest.

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Ethical Considerations

All procedures performed in this study were under the ethical standards.

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