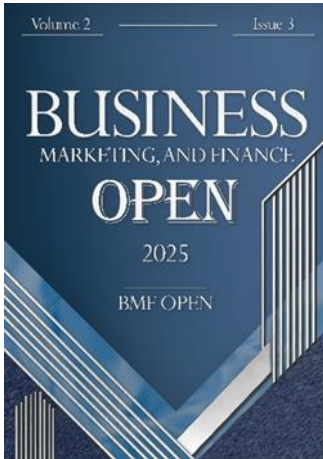


The Impact of Organizational Culture and Transformational Leadership on Financial Health and the Efficiency of Accounting Information Systems



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Abstract: This study examines the impact of organizational culture and transformational leadership on an organization's financial health, while also investigating the mediating role of financial health in improving the efficiency of accounting information systems. The findings indicate that a strong organizational culture—emphasizing shared values and employee support—has a positive effect on financial health. Additionally, transformational leadership plays a crucial role in enhancing financial health by fostering motivation, a shared vision, and encouraging innovation. The results align with previous research, demonstrating that organizations with a strong culture and effective leadership not only achieve better financial performance but also optimize their accounting information systems, thereby increasing their efficiency. Furthermore, financial health emerged as a key variable that strengthens the impact of organizational culture and leadership on accounting information systems. Based on the findings, it is recommended that managers reinforce organizational culture, support innovation, and improve financial and information systems to enhance both financial and operational performance. Additionally, further research is suggested to explore the long-term effects of these factors on financial health and accounting information systems.

Keywords: Organizational Culture, Transformational Leadership, Financial Health, Accounting Information Systems, Organizational Efficiency.

1. Introduction

In today's complex and rapidly changing world, organizations face constant pressure to maintain competitiveness and achieve their strategic objectives. One of the key aspects of organizational success is achieving financial health. Financial health refers to an organization's ability to efficiently and sustainably manage its financial resources [1], influencing strategic decision-making, capital attraction, and long-term survival. This concept is particularly crucial for organizations facing financial, economic, and social challenges [2]. Financial health not only impacts an organization's financial standing but also affects its credibility in financial markets and its ability to attract investors. Alongside financial health, the efficiency of accounting information systems (AIS) is considered one of the key pillars of any organization. AIS

provides transparent, accurate, and timely financial information, which is essential for financial and business decision-making. These systems also play a significant role in evaluating financial performance, ensuring transparency in financial reporting, and guaranteeing compliance with accounting standards [3]. To maintain financial health and maximize the efficiency of AIS, various organizational factors must be effectively managed, including organizational culture and transformational leadership. Organizational culture refers to a set of values, beliefs, habits, and behaviors that guide an organization's members toward shared goals. This culture influences employee interactions, decision-making processes, and overall organizational performance [4]. A culture that emphasizes innovation, transparency, and high performance can contribute to both financial health and the efficiency of AIS. Transformational leadership is recognized as a key managerial approach. It refers to a leadership style in which leaders inspire and motivate employees, helping them go beyond their personal interests to achieve organizational goals [4-6]. This leadership style fosters a positive and motivational work environment, improving employee performance and enhancing system efficiency. Transformational leaders, by leveraging their skills in driving positive change, play a crucial role in shaping organizational culture, ultimately enhancing financial health and the efficiency of AIS [7, 8].

The relationship between organizational culture and transformational leadership is complex and may influence financial health and the efficiency of accounting information systems both directly and indirectly. In fact, organizational culture serves as a foundation for transformational leadership, enabling transformational leaders to foster a positive organizational culture, which in turn enhances the efficiency of accounting information systems and ultimately contributes to financial health [1, 2, 6, 9, 10]. On the other hand, improving financial health provides organizations with better financial resources to strengthen organizational culture and accounting information systems [9].

Past research has shown that organizations with positive cultures and transformational leaders are capable of achieving better financial performance and making more efficient use of information systems. Specifically, organizations that focus on innovation and continuous improvement tend to utilize more efficient accounting information systems, which assist them in financial and strategic decision-making [11, 12]. Numerous studies have confirmed that organizational culture, far from being a mere soft element, acts as a strategic lever for financial success and operational resilience. For instance, Arabeche et al. (2022) and Alrazehi et al. (2021) have shown that organizations with cultures emphasizing ethical values, collaboration, and innovation tend to exhibit superior financial performance and adaptability in the face of economic challenges [13, 14]. These findings align with the perspective that a well-developed organizational culture promotes long-term financial health by fostering employee commitment, clarity of purpose, and strategic alignment [15]. In parallel, research has also emphasized the synergistic effect between organizational culture and transformational leadership. Studies such as those by Ahsan (2024) and Wang and Wang (2024) demonstrate that transformational leaders enhance organizational identity and health, often serving as catalysts for embedding ethical and forward-thinking values into the fabric of an organization [6, 16]. Nandy's (2024) case study on Pfizer illustrates this partially realized potential, noting that leadership transformation alone may not fully secure financial improvement unless supported by structural and cultural coherence [17]. In the domain of accounting systems, Setyaningsih et al. (2021) and Sapta et al. (2021) provide evidence that integrating AIS with supportive cultural and control mechanisms enhances financial reporting quality and operational efficiency [18, 19]. However, Sapta et al. (2021) also found that culture alone may not directly enhance performance unless it interacts with job satisfaction and technology [18]. Groenewald et al. (2024) and Mukhsin et al. (2024) expanded this understanding by highlighting how IT capabilities—such as real-time data, AI, and cloud computing—can be fully leveraged only when coupled with an agile, change-oriented culture and transformational leadership that reduces resistance and aligns systems with strategic objectives [7]. Vatan et al. (2024) further pointed out that the evolution of organizational culture determines whether an institution adopts flexible, innovation-driven models or remains entrenched in outdated frameworks [5]. This interconnection of leadership, culture, and technology is essential, as Groenewald et al.

(2024) emphasized the moderating role of environmental dynamics and leadership style in harnessing the agility enabled by IT [7]. Finally, Marnoto et al. (2024) noted that transformational leadership may exert a more indirect influence on employee performance through job satisfaction and supportive environments, reinforcing the notion that financial and operational outcomes are best achieved through a multidimensional approach that integrates cultural, technological, and leadership factors [20]. Collectively, these findings affirm that sustainable financial health and AIS efficiency are outcomes of a complex interplay between strong organizational culture, transformational leadership, and strategic technological adoption.

Moreover, the significance of this research becomes more apparent when considering the current state of organizations and the challenges they face. In today's complex economic and business environment, organizations must prioritize financial health and the efficiency of their accounting information systems to ensure sustainable growth [21]. Achieving this is not possible without a strong organizational culture and transformational leadership. Thus, examining the interdependent effects of these factors can help organizations enhance overall performance and maintain long-term competitiveness. In this context, existing research in this field has often focused on examining the direct and indirect effects of organizational culture and transformational leadership on financial health and accounting information systems. However, most of these studies have addressed the topic in a fragmented manner, with no integrated model for examining these relationships [11, 12, 21]. This gap in the existing literature underscores the need for comprehensive research that can systematically and comprehensively explore all dimensions of these relationships. Thus, his study examines the impact of organizational culture and transformational leadership on an organization's financial health, while also investigating the mediating role of financial health in improving the efficiency of accounting information systems. This study aims to provide solutions for managers and organizational leaders to enhance the financial health of their organizations and improve the efficiency of accounting information systems by fostering a positive organizational culture and leveraging transformational leadership. This research can serve as a guiding resource for managers, assisting them in optimally designing their financial and informational strategies. Moreover, this research can contribute to the improvement of strategic decision-making, enhancement of accounting information system efficiency, and the preservation of financial health. Specifically, this study can guide organizations in the optimization of their information systems and financial strategies, ultimately creating value-added benefits for organizations, managers, and the users of these insights.

2. Methodology

This research is of a descriptive-correlational type, as its main objective is to examine the relationships between various variables (such as organizational culture, transformational leadership, financial health, and the effectiveness of accounting information systems). Correlation methods were used in this research to analyze the relationships between the variables. Additionally, this research is applied, as its results aim to provide solutions for improving the performance of accounting information systems in organizations. The main tool of this research is a questionnaire designed to measure organizational culture, transformational leadership, financial health, and the effectiveness of accounting information systems. To validate the questionnaire, methods such as Cronbach's alpha were used to assess the internal consistency of the questions. Furthermore, to examine the validity of the questionnaire, opinions from experts in various fields (accounting, management, information technology) were consulted.

3. Findings and Results

In this section, some important demographic information of the study is first presented (Table 1).

Table 1. Descriptive Statistics of Demographic Variables

Variable Type	Category	Percentage (%)	Count	Transformational Leadership	Organizational Culture	System Efficiency	Financial Health
Gender	Female	23.15	47	3.09	3.05	3.08	3.12
	Male	76.85	156	3.05	3.03	3.04	3.21
Work Experience	1 to 5 years	43.84	89	3.06	3.06	3.04	3.06
	6 to 10 years	32.01	65	3.04	3.01	3.03	3.14
	More than 10	24.15	49	3.05	3.04	3.01	3.25
Education Level	Bachelor's	34.00	69	2.86	2.83	2.83	2.82
	Master's	55.66	113	3.17	3.16	3.17	3.74
	Doctorate	10.34	21	3.10	3.03	3.17	3.03

In this study, data related to gender, work experience, and education level were examined in relation to four main variables, including transformational leadership, organizational culture, system efficiency, and financial health. The analysis of these data indicates that the impact of these factors on the main variables varies somewhat, with each group displaying specific characteristics.

Firstly, the analysis of the gender variable shows that men, accounting for 76.85% of the sample, constitute the majority, while women make up only 23.15% of the participants. The average scores for both groups are nearly identical across all variables, with no significant differences observed. This suggests that gender does not have a notable impact on these variables, and other factors, such as experience and education, likely play a larger role in determining these indicators.

On the other hand, the analysis of work experience reveals that individuals with less than 5 years of experience constitute the largest proportion of the study sample (43.84%). In this group, the average scores across all variables are approximately 3.06. Individuals with 6 to 10 years of experience, representing 32.01% of the sample, show scores ranging from 3.03 to 3.14. Finally, those with over 10 years of experience, comprising 24.15% of the sample, have the highest average score in the "financial health" variable (3.25). This trend indicates that as work experience increases, individuals' evaluation of the financial health of the organization improves, which could be attributed to a better understanding of financial structures and more experience in this area.

Regarding education level, it was found that individuals with a bachelor's degree (34% of the total participants) obtained the lowest average scores across all variables. In contrast, those with a master's degree, who represent the largest portion of the sample (55.66%), scored the highest in all variables. This group, in particular, achieved the highest score in "financial health" (3.74). Doctoral degree holders, who make up the smallest proportion of the sample (10.34%), showed scores ranging from 3.03 to 3.17, which is higher than the bachelor's group but lower than the master's group. These results confirm that higher education is generally associated with a better understanding of managerial, financial, and organizational concepts and has a positive impact on individuals' attitudes toward these variables.

Overall, the findings indicate that gender has little impact on the results, but work experience and education level have caused differences in some variables, particularly financial health. It seems that more work experience is associated with a better understanding of financial issues, and higher education fosters a more positive attitude toward the organizational environment.

The first step in the inferential statistics section is to ensure the normality of the data. According to Demir (2022), if the sample size in a study exceeds 200 cases, the data can be assumed to have a normal distribution based on the central limit theorem. Therefore, since the sample size in this study is 203 cases, the data are assumed to be normally distributed.

The prerequisite for data analysis in Smart-PLS software includes three steps: a) measurement model test, b) structural model test, and c) overall model test.

The measurement model test evaluates the fit of the measurement models using three criteria: reliability, convergent validity, and discriminant validity.

The questionnaire was distributed among the target population, and no significant discrepancies were observed in the results. For testing the reliability of the questionnaire, Cronbach's alpha coefficient was used in this study (Table 2).

Table 2. Reliability Coefficients of the Research Variables

Variable	Number of Questions	Cronbach's Alpha Coefficient
Transformational Leadership	3	0.917
Organizational Culture	9	0.964
Information System Efficiency	9	0.920
Financial Health	9	0.932

Convergent validity tests the degree of correlation and association between the items of a variable. The Average Variance Extracted (AVE) is used to calculate convergent validity. According to Fornell and Larcker (1981), the value of this indicator should be greater than 0.50. The Composite Reliability (CR) index can also be used to assess the internal consistency of the model. This index reflects the degree of consistency among the items within each variable. The value of this index should also be greater than 0.70.

Table 3. Composite Reliability and Convergent Validity of the Research Constructs

Variable	AVE	CR
Transformational Leadership	0.599	0.928
Organizational Culture	0.621	0.967
Information System Efficiency	0.536	0.920
Financial Health	0.632	0.978

Based on the results presented in the table, the AVE value is greater than 0.50, and the CR value is greater than 0.70. Furthermore, the CR coefficients are higher than the AVE coefficients. Therefore, it can be concluded that convergent validity is established.

In the Smart-PLS method, discriminant validity is the third criterion for evaluating the goodness of fit of the measurement models. It reflects the low correlation of a latent variable with other latent variables. The cells of this matrix contain the correlation coefficients between the constructs, and the diagonal elements of the matrix represent the square roots of the AVE values associated with each construct. According to Fornell and Larcker (1981), if the square root of the AVE for each construct is greater than the shared variance between that construct and other constructs in the model, then discriminant validity is considered acceptable.

Table 4. Discriminant Validity Matrix

Constructs	Transformational Leadership	Organizational Culture	Information System Efficiency	Financial Health
Transformational Leadership	0.945	0.000	0.000	0.000
Organizational Culture	0.773	0.768	0.000	0.000
Information System Efficiency	0.699	0.719	0.732	0.000
Financial Health	0.514	0.652	0.511	0.7311

Based on the information provided in the table, the square roots of the AVE reported for each construct (the main diagonal) are greater than their correlations with the other constructs in the model. This indicates that the discriminant validity of the research model is at an acceptable level.

Structural Model Testing After testing the measurement model, the next step is to test the structural model of the research. Unlike measurement models, the structural model does not involve observed variables but instead includes latent constructs and the relationships among them. For testing the structural model, the R^2 coefficient and the Q^2 index are used.

R^2 indicates the extent to which changes in the dependent variable are explained by the independent variables. The higher the R value, the better the model fit.

Q^2 index reflects the predictive power of the model for endogenous constructs. If the Q^2 index is positive, it can be said that the model fits well and has adequate predictive power. Values of 0.02, 0.15, and 0.35 indicate weak, medium, and strong predictive power, respectively.

Table 5. Goodness of Fit Indices

Constructs	R^2 Index	Q^2 Index	GOF
Financial Health	0.908	0.442	
Information System Efficiency	0.517	0.368	0.749

Based on the results presented in Table 5, the R^2 coefficient for the financial health variable is 0.908, indicating that 90.8% of the variation in this variable is explained by the independent variables. Additionally, the R^2 coefficient for the information system efficiency variable is 0.517, meaning that approximately 52% of the variation in this variable is explained by the independent variables. Based on the Q^2 index of 0.442, the model shows strong predictive power.

The GOF criterion is a value between zero and one. Wetzels et al. (2009) have introduced three values—0.10, 0.25, and 0.36—as weak, medium, and strong for this criterion. The higher the value of this index, the better the overall fit of the model. Based on the value of 0.749 obtained for this criterion, the model's good fit is confirmed, and the continuation of the research is feasible.

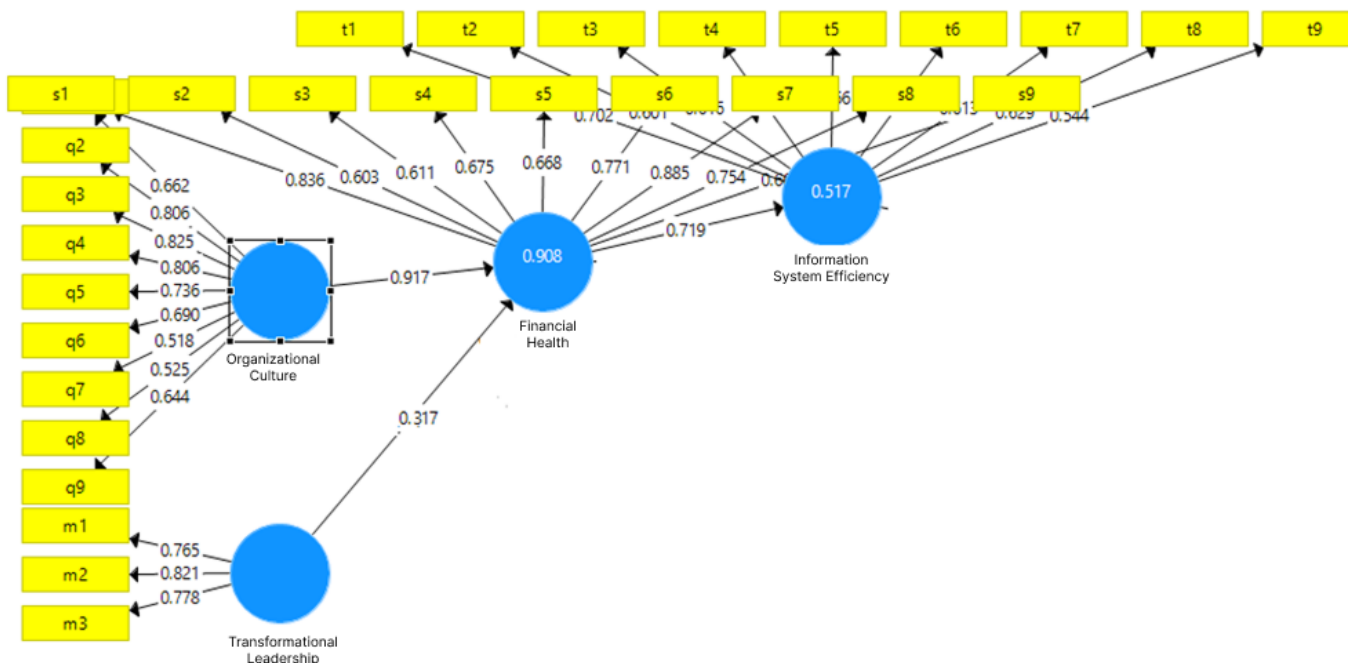


Figure 1. Results of the research model test along with significance coefficients

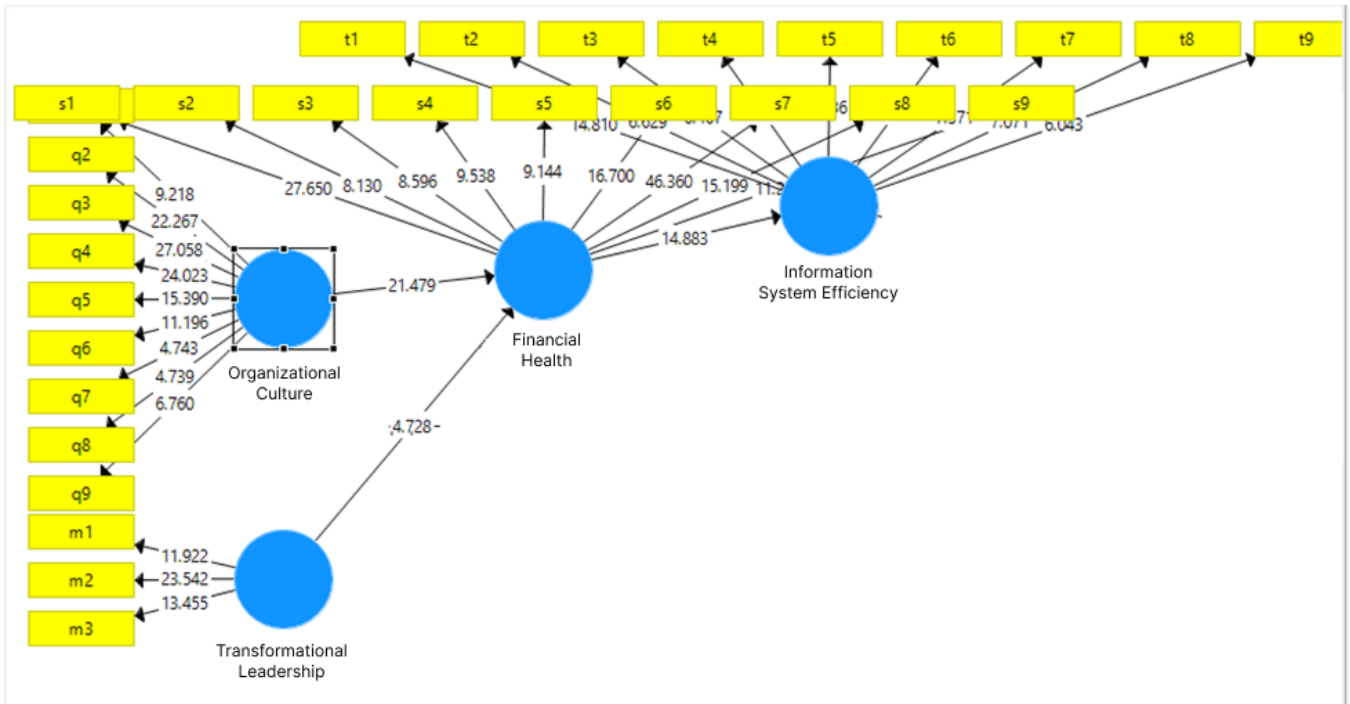


Figure 2. Results of the research model test along with the test statistics

After examining the goodness-of-fit of the measurement models, structural model, and overall model, the next step is to assess the research hypotheses, which leads us to the research findings.

Hypothesis 1: Organizational culture has a positive and significant impact on organizational financial health.

In examining the impact of organizational culture on financial health, as shown in Figures 1 and 2, the path coefficient is 0.917, which is a positive value. The absolute value of the t-statistic is 21.749, which exceeds 1.96. With a 5% error level, it can be concluded that organizational culture has a significant relationship with financial health.

Table 6. Path Coefficient and T-statistic for Hypothesis 1

Result	T Statistic	Path Coefficient
Acceptance	21.749	0.917

Hypothesis 2: Transformational leadership has a positive and significant impact on the financial health of the organization.

In examining the relationship between transformational leadership and financial health, as shown in Figures 1 and 2, the path coefficient is 0.317, which is positive, and the absolute value of the t-statistic is 4.728, which is greater than the critical value of 1.96. With a 5% significance level, it can be concluded that transformational leadership has a significant relationship with financial health.

Table 7. Path Coefficient and T-statistic for Hypothesis 2

Result	T Statistic	Path Coefficient
Acceptance	4.728	0.317

Hypothesis 3: Financial health mediates the relationship between organizational culture and the efficiency of accounting information systems.

Since the first hypothesis (the effect of the independent variable on the mediator) and the second hypothesis (the effect of the mediator on the dependent variable) have been accepted, the indirect effect of organizational culture on the efficiency of accounting information systems is significant. Its coefficient is calculated as follows:

$$0.917 * 0.719 = 0.692$$

Additionally, the Sobel test is used to assess the significance of the mediating effect.

$$z = \frac{t_a * t_b}{\sqrt{(t_a^2 + t_b^2)}}$$

t_a : The value of the t-statistic between the independent variable and the mediator.

t_b : The value of the t-statistic between the mediator variable and the dependent variable.

$$z = \frac{21.749 * 14.883}{\sqrt{(21.749)^2 + (14.883)^2}}$$

Here, a z-value of 12.281 was obtained, which is greater than 1.96. Therefore, it can be concluded that financial health mediates the relationship between organizational culture and the efficiency of accounting information systems. Hence, the third hypothesis of the research is confirmed.

Table 8. Path Coefficient and T-statistic for Hypothesis 3

Result	T Statistic	Path Coefficient
Acceptance	12.281	0.692

Hypothesis 4: Financial health mediates the relationship between transformational leadership and the effectiveness of accounting information systems.

Given that the first hypothesis (the effect of the independent variable on the mediator) and the second hypothesis (the effect of the mediator on the dependent variable) are accepted, the indirect effect of transformational leadership on the effectiveness of accounting information systems is significant, with a coefficient of:

$$0.317 * 0.719 = 0.227.$$

Additionally, the Sobel test is used to assess the significance of the mediating variable's effect.

$$z = \frac{t_a * t_b}{\sqrt{(t_a^2 + t_b^2)}}$$

t_a : The value of the t-statistic between the independent variable and the mediator.

t_b : The value of the t-statistic between the mediator variable and the dependent variable.

$$z = \frac{21.749 * 4.728}{\sqrt{(21.749)^2 + (4.728)^2}}$$

Here, the value of z obtained is 2.331, which is greater than 1.96. Therefore, it can be concluded that financial health mediates the relationship between transformational leadership and the effectiveness of accounting information systems. Thus, the fourth hypothesis of the study is confirmed.

Table 9. Path Coefficient and T-statistic for Hypothesis 4

Result	T Statistic	Path Coefficient
Acceptance	4.02	0.692

4. Discussion and Conclusion

The present study sought to examine the interconnected roles of organizational culture and transformational leadership in influencing organizational financial health, and how financial health, in turn, moderates the effectiveness of accounting information systems. The findings suggest that a strong, value-driven organizational culture has a significant and positive impact on financial health, reinforcing the proposition that shared values, trust, and internal support mechanisms

strengthen organizational coherence and performance. This conclusion is consistent with the findings of Alrazehi et al. (2021), who emphasized the critical influence of organizational culture and employee satisfaction on performance outcomes at the Yemen International Bank [14]. The study reinforces that an internally cohesive and ethically guided culture acts as a bedrock for financial stability and improved information management practices.

In alignment with previous research, the study also highlighted the substantial impact of transformational leadership on financial health and broader organizational effectiveness. Leaders who articulate a clear vision, provide motivational support, and promote innovation contribute not only to employee engagement but also to financial robustness. This is corroborated by the work of Wang and Wang (2024), who found that transformational leadership positively influences organizational identity and, through it, organizational health [6]. The current findings extend this understanding by linking transformational leadership directly with financial health, suggesting that when leadership fosters a vision-oriented and supportive climate, the organization's capacity to manage resources and financial performance is significantly enhanced.

A pivotal finding of this research is the mediating role of financial health in enhancing the effectiveness of accounting information systems. The results demonstrate that both organizational culture and transformational leadership indirectly contribute to the efficiency of these systems through their influence on financial health. This is consistent with Groenewald et al. (2024), who argue that organizational culture and leadership styles significantly shape how technological and information systems function within organizations [7]. Financial health appears to serve as an enabler, creating the necessary conditions—such as resource availability, strategic clarity, and process stability—for accounting systems to function optimally. In essence, financial health acts as a bridge between intangible organizational attributes and tangible system outcomes, suggesting that financial well-being is both a product and a facilitator of effective management.

Additionally, the study provides important insights into the interactions between internal auditors and independent auditors within organizations. The research reveals that although there is some degree of collaboration—such as access to working papers and reports—internal auditors generally perceive the collaboration to be minimal. This perception gap between internal and independent auditors has implications for audit effectiveness. While independent auditors tend to view collaboration more positively when internal audit units exhibit professionalism, concerns about internal auditors' independence and objectivity persist. These concerns stem largely from organizational structures where internal audit units report to CFOs and are engaged in consulting activities, which may compromise their perceived neutrality.

The study thus aligns with emerging concerns in the literature regarding the organizational placement and functional independence of internal audit departments. The limited size and scope of many internal audit functions also restrict the degree to which independent auditors rely on their work. These findings support prior assertions that organizational structure and internal audit quality play a critical role in shaping the trust and reliance that independent auditors place on internal audit findings. Moreover, the variability in reliance underscores the importance of strengthening internal audit departments, both in terms of autonomy and capability, to foster more integrated and effective audit processes across the organization.

Despite these challenges, the study contributes meaningfully to the literature on audit collaboration and internal governance. It reveals that when internal audit departments demonstrate competence and professionalism, they are more likely to be trusted by independent auditors. This finding is consistent with prior studies suggesting that enhanced collaboration can reduce redundancy in audit procedures and lead to improved risk management. Furthermore, the study extends this literature by linking these audit dynamics to broader organizational outcomes, such as financial health and the functioning of accounting information systems, offering a more comprehensive view of how internal governance practices interact.

Beyond audit collaboration, the study highlights the importance of aligning leadership and culture with financial strategies. The results suggest that organizations seeking to improve their accounting information systems must first ensure

their financial health, which in turn is driven by leadership style and cultural integrity. This holistic view implies that technological and information system upgrades cannot be considered in isolation but must be embedded within a broader framework of organizational development, leadership, and strategic financial management.

The findings also provide practical confirmation of the theoretical proposition that financial health acts as a systemic mediator—linking soft organizational variables (like culture and leadership) to hard performance outcomes (like information system efficiency). It underlines the fact that financial health is not merely a result of sound operations but is a catalyst for organizational innovation and structural agility. Therefore, future organizational strategies should integrate financial health not just as a goal, but as a means of achieving improved system integration, audit reliability, and long-term sustainability.

While this study offers valuable contributions, it is not without limitations. One of the primary limitations is the sample size. With only 2,033 respondents, the scope for generalizing the results across broader contexts—especially international ones—is limited. The use of a survey method via email also introduced potential response bias, as there was no control over whether the individuals who completed the questionnaire were indeed the intended respondents or their representatives. Additionally, the sensitivity of the data requested and the length of the survey may have affected the response rate, potentially skewing results toward more cooperative or compliant participants. These factors collectively limit the ability to confidently extend the conclusions to all non-financial companies or across different regions.

Moreover, the study relied on self-reported data, which is susceptible to social desirability bias and subjective interpretation. Internal auditors and independent auditors may have differing standards or understandings of professionalism and independence, and this divergence could have influenced their responses. There was also no direct observational or qualitative component included to verify or contextualize these perceptions. As a result, although the quantitative relationships are well-documented, the study lacks the depth that case-based or ethnographic research might have offered, particularly regarding organizational culture and leadership dynamics. Another limitation is the cross-sectional nature of the study, which precludes any causal inference. Although the mediation model is theoretically justified and statistically supported, longitudinal data would be required to ascertain how changes in leadership or culture impact financial health and system performance over time.

To address the limitations and expand on the findings, future research could undertake comparative studies across different countries and organizational contexts. Exploring how variations in internal audit maturity and regulatory environments influence the relationship between internal and independent auditors would be especially useful. Furthermore, conducting longitudinal studies could shed light on how sustained changes in leadership styles or cultural initiatives impact financial health and accounting systems over time. Researchers might also explore the effects of digital transformation and evolving audit technologies on these relationships, particularly in light of the increasing reliance on data analytics and AI in auditing and information systems.

In addition, future studies could employ qualitative methods such as in-depth interviews or ethnographic case studies to better understand the nuances of collaboration between internal and independent auditors. Such approaches would offer insights into interpersonal dynamics, power structures, and contextual factors that quantitative surveys may overlook. Another area for further exploration is the role of organizational structure in audit independence. For instance, analyzing how different reporting lines (to the audit committee vs. the CFO) affect the perceived value and actual use of internal audits could reveal deeper insights into audit governance. Finally, examining the interplay between audit collaboration and stakeholder perceptions—such as those of investors or regulatory bodies—could broaden the implications of internal audit quality beyond the confines of organizational operations.

Organizations should consider revising their internal governance structures to ensure greater independence and objectivity in internal audit functions. This includes reviewing reporting lines and minimizing the overlap between auditing

and consulting roles. Additionally, investment in the professional development and resourcing of internal audit teams can increase the likelihood of trust and reliance by external auditors. Leaders should also focus on cultivating a transformational style of leadership that emphasizes shared vision, innovation, and employee empowerment, as these elements directly contribute to improved financial health. Strengthening organizational culture by promoting shared values and internal cohesion can also support both financial stability and operational efficiency. Lastly, integrating financial health into strategic planning efforts can enhance the effectiveness of accounting information systems and support long-term organizational success.

Authors' Contributions

Authors equally contributed to this article.

Ethical Considerations

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

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Conflict of Interest

The authors report no conflict of interest.

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