Do Leadership Style and Organizational Culture Matter for Internal Control Effectiveness?

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ABSTRACT

This study aims to analyze the influence of leadership style and organizational culture on the effectiveness of the internal control system at the Sambas Regency Inspectorate. Using a quantitative approach, the research employed a saturated sampling technique with a total of 34 respondents consisting of inspectors and all employees. Data were collected through questionnaires and analyzed using the SmartPLS program. The results show that: (1) The dominant leadership style applied is participative; (2) Participative leadership style has a positive and significant effect on the effectiveness of the internal control system (p-value 0.041); (3) Organizational culture also has a positive and significant effect on the effectiveness of the internal control system (p-value 0.000); (4) Collectively, leadership style and organizational culture positively influence the effectiveness of the internal control system. These findings emphasize the importance of participative leadership and a supportive organizational culture in strengthening internal control systems within government supervisory institutions.

Keywords: Leadership Style, Organizational Culture, Internal Control System, Government Inspectorate, Effectiveness

I.   INTRODUCTION

The public sector, particularly government institutions, faces significant challenges in maintaining accountability, transparency, and effective governance (Jatmiko & Gusmayanti, 2022). Internal control systems are pivotal in ensuring these

principles, as they provide a framework for reliable financial reporting, compliance with laws and regulations, and operational efficiency. However, the effectiveness of these systems is often compromised, as evidenced by contemporary cases of fund mismanagement and corruption within local governments in Indonesia (Zahari et al., 2023). This highlights a critical gap between the formal design of internal controls and their practical implementation and effectiveness. At the heart of this gap lie two fundamental organizational factors: leadership style and organizational culture. Leadership sets the tone at the top, influencing priorities and ethical conduct, while organizational culture shapes the daily behaviors, norms, and attitudes of employees towards control and compliance (Anggrahini et al., 2023). The Inspectorate, as the government's internal supervisory apparatus (APIP), is not immune to these influences; its ability to enforce good governance depends heavily on how it is led and the culture within which it operates.

This study addresses the following research questions: (1) What leadership style is applied by the Sambas Regency Inspectorate? (2) Does the leadership style at the Sambas Regency Inspectorate have a positive effect on the effectiveness of the government's internal control system? (3) Does organizational culture have a positive effect on the effectiveness of the government's internal control system? (4) Do leadership style and organizational culture collectively influence the effectiveness of the internal control system at the Sambas Regency Inspectorate? The purpose of this research is to analyze and empirically test the influence of leadership style and organizational culture on the effectiveness of the internal control system within this specific government supervisory body.

Recent research continues to underscore the relevance of these variables. Studies such as those by Fernaldy and Susilawati (2024) and Anggraini et al. (2024) found that both transformational and participative leadership styles, along with a culture emphasizing integrity and innovation, have a positive and significant effect on internal control effectiveness and fraud prevention. Furthermore, Jatmiko and Amalia (2022) highlighted that leadership and culture are essential in ensuring good governance and regional financial accountability. Meanwhile, Anita & Setiawan (2020) demonstrated that leadership plays a central role in cultivating an

organizational culture that supports internal control efficiency. Collectively, these studies reinforce the theoretical and empirical foundation suggesting that adaptive leadership and a strong, positive organizational culture emphasizing transparency, accountability, and continuous improvement are crucial for robust internal controls in the modern public sector. Building upon this current body of knowledge, this research focuses on the Sambas Regency Inspectorate to provide context specific insights into how these factors operate within a local government supervisory institution in Indonesia today.

II.   LITERATURE REVIEW

Previous Studies on Leadership Style, Organizational Culture, and Internal Control System Effectiveness

Recent literature continues to emphasize the integral role of leadership style and organizational culture in shaping the effectiveness of internal control systems, especially in public sector organizations. Studies show that participative and accountability driven leadership fosters improved control environments, transparency, and ethical behavior. For instance, Qaiser and Hassan (2025) found that rule following and accountability based leadership significantly enhance internal control systems effectiveness, particularly when supported by a strong organizational culture. Similarly, Anggrahini et al. (2023) demonstrated that ethical organizational culture moderates the positive effect of leadership style on internal control systems implementation within government agencies.

These findings are supported by Ardila and Milad (2025) and Kismono et al. (2024), who observed that leadership effectiveness in public administration is enhanced through an internal culture of control and integrity. Likewise, Ameen (2019) noted that transformational leadership strengthens internal control systems reliability via cultural alignment within public institutions.

Empirical evidence also suggests that leadership style directly influences employee engagement and control quality. Jatmiko and Gusmayanti (2022) reported that transformational and participative leadership styles strengthen governance quality and control system reliability in Indonesian regional governments.

Complementary results by Anita and Setiawan (2020) highlighted that leadership support is pivotal in enhancing cultural alignment and control compliance within inspectorate institutions.

Consistent with these results, Ghani et al. (2021) and El Attaoui and Alaoui (2022) found that leadership commitment and ethical tone directly predict the maturity of internal control systems frameworks across OECD and Asian public sector entities. Pantih and Khaq (2025) similarly showed that leadership style significantly shapes the quality of audit oversight and control compliance among government auditors.

Organizational culture remains a cornerstone of effective internal control. According to Alam et al. (2019), public agencies that uphold integrity, transparency, and accountability achieve stronger internal audit performance. A study by Hoai et al. (2022) further confirmed that a supportive organizational culture mediates the relationship between internal control quality and innovation performance in the public sector.

Recent Indonesian research by Maqdliyan and Setiawan (2023); and Samroh, 2024) supports these findings, demonstrating that organizational culture dimensions such as integrity and teamwork predict stronger internal control systems adherence and compliance. Furthermore, Das et al. (2022) highlighted that ethical leadership enhances control performance when mediated by cultural strength and accountability mechanisms.

In Indonesia, Putra and Rasmini (2018) found that leadership style and organizational culture jointly moderate the influence of competence and internal control systems on the quality of government financial reporting. Backhaus and Vogel (2022) further reinforced this relationship through a meta analysis, concluding that leadership's indirect influence through culture remains pivotal for effective governance and internal control systems outcomes. Despite these advancements, most studies still center on financial and credit institutions rather than inspectorate entities at the regency level highlighting a gap this study aims to fill.

Theoretical Foundations

Leadership Style Theory

Leadership style represents behavioral patterns influencing subordinates' motivation and performance. Yukl (2013) typology classifies leadership into directive, supportive, and participative approaches, with the participative style being particularly suitable for the public sector due to its emphasis on inclusivity, transparency, and accountability. Empirical studies consistently support this theoretical view. (Ghani et al. (2021) found that participative leadership correlates with lower instances of asset misappropriation, reinforcing the notion that leadership tone influences the ethical climate and control environment.

Further evidence by (Ameen, 2019) demonstrates that transformational leadership significantly enhances internal control reliability through employee engagement and cultural coherence within government institutions. Similarly, Makatita et al. (2024) observed that leadership behavior directly affects internal audit performance across local governments in developing countries. Ginting et al. (2025); and Kurniawan et al. (2025) extended this line of reasoning by identifying ethical leadership as a distinct dimension of leadership that mediates the relationship between organizational culture and control performance, suggesting that leaders act as integrity enforcers within the internal control ecosystem.

Finally, Backhaus and Vogel (2022) confirmed through a meta analysis that leadership orientation especially accountability centered leadership is a strong predictor of internal control effectiveness in both OECD and non OECD countries.

Organizational Culture Theory

Organizational culture shared norms, values, and beliefs guides how employees respond to control mechanisms and ethical expectations. As noted by Jatmiko and Amalia (2022), cultures that prioritize integrity, teamwork, and accountability enhance the consistency of internal control practices. Building on this, Samroh (2024) found that specific cultural dimensions, such as compliance orientation and responsibility, predict internal control systems adherence in regional government agencies. Maqdliyan and Setiawan (2023) emphasized that culture functions as a behavioral control system, mediating the effects of leadership on operational compliance and monitoring outcomes.

A broader analysis by El Attaoui and Alaoui (2022); Otoo et al. (2026) highlighted that public organizations with high cultural maturity achieve superior internal control performance and governance transparency, aligning with COSO's emphasis on the "control environment" as a foundation for ethical operations. Classic research by Alam et al. (2018); and Aziz et al. (2015) remains relevant, arguing that cultural integrity systems strengthen accountability, while contemporary findings from Ardila & Milad (2025); and Kismono et al. (2024) reaffirm that cultural cohesion acts as a key determinant of control sustainability.

Overall, both theory and empirical findings converge on the premise that organizational culture not only supports compliance but also acts as an intrinsic regulator of ethical conduct and institutional control quality (Mansoori et al., 2018; Tang & Yeh, 2015).

Internal Control System Framework

According to the COSO framework (2013), the internal control system comprises five interrelated components: control environment, risk assessment, control activities, information and communication, and monitoring. Leadership style and organizational culture underpin the control environment, influencing the ethical tone, managerial integrity, and compliance behavior throughout an organization.

Recent research deepens this theoretical understanding. Hoai et al. (2022) revealed that effective internal control systems implementation improves innovation capacity when mediated by supportive cultural norms and participative leadership. Pantih & Khaq (2025) further demonstrated that internal control systems frameworks in audit institutions are more effective when leadership promotes transparency and rule adherence. El Attaoui and Alaoui (2022); and Otoo et al. (2026) also found that internal control systems maturity depends heavily on management's cultural awareness and leadership ethics, reinforcing COSO's notion that tone at the top determines control success.

Moreover, (Anggraini et al. 2024); and Backhaus and Vogel (2022) highlight that the interplay of leadership and culture influences not only internal control reliability but also accountability outcomes, positioning internal control systems as a governance instrument rather than merely a compliance tool.

Conceptual Framework

Drawing upon recent evidence, this study conceptualizes leadership style and organizational culture as independent variables influencing the effectiveness of internal control systems. Leadership defines managerial accountability and ethical standards, while culture provides the shared values and behavioral norms that shape compliance attitudes.

The synthesis of theoretical and empirical literature Anggrahini and Sunarno (2023); El Attaoui and Alaoui (2022); Qaiser and Hassan (2025); and Zahari et al. (2023) suggests that these two constructs jointly strengthen the control environment and foster a culture of accountability in public organizations.

In practical terms, leadership style shapes the ethical tone and decision making climate, whereas organizational culture embeds those values into daily practices, enhancing the functionality of control activities, risk assessment, and monitoring processes. This integrated perspective aligns with the COSO (2013) control model and reflects findings from both developed and emerging public sectors Ardila and Milad (2025); and Hoai et al. (2022).

Consequently, this conceptual model positions leadership and culture as complementary forces driving internal control systems effectiveness, ultimately promoting integrity, transparency, and good governance within regional inspectorates and other public sector entities.

III.   METHODS

Research Methodology

This study adopts a quantitative, explanatory research design to empirically examine the influence of leadership style and organizational culture on the effectiveness of internal control systems in public sector organizations. Consistent with the theoretical arguments presented in the Introduction, the study emphasizes leadership behavior and organizational values as key internal governance mechanisms that shape the effectiveness of internal control implementation.

Population and Sample

The population of this study consists of all employees of the Sambas Regency Inspectorate, encompassing both managerial and operational personnel involved in internal supervisory functions. The total population comprises 34 employees. Given the limited population size and the strategic role of each employee in the internal control process, this study applies a saturated sampling technique, whereby all population members are included as respondents. Accordingly, the final sample size is 34 respondents, ensuring full representation of organizational perspectives relevant to internal control practices.

Sampling Technique

A saturated (census) sampling technique was employed to enhance the internal validity of the study. This approach is particularly appropriate for public sector organizational research where population sizes are relatively small and comprehensive insight from all organizational members is essential for capturing governance-related perceptions.

Operational Definition of Variables

Leadership Style (X_1) refers to leadership behaviors that encourage employee involvement, open communication, and shared decision-making in achieving organizational objectives. In line with the study's theoretical framework, leadership style is conceptualized with an emphasis on participative-oriented leadership behaviors, including directive clarity, supportive interaction, and participative decision-making. These dimensions reflect the mechanisms through which leadership influences the control environment and supervisory effectiveness.

Organizational Culture (X_2) is defined as a system of shared values, beliefs, and norms that guide employee behavior and organizational practices. In accordance with prior governance and control literature, organizational culture in this study emphasizes values related to integrity, risk awareness, accountability, and teamwork. This construct is measured through dimensions such as innovation and risk-taking, attention to detail, result orientation, people orientation, team orientation, aggressiveness, and organizational stability.

Internal Control System Effectiveness (Y) refers to the extent to which internal control mechanisms function effectively to ensure operational efficiency, reliability of financial reporting, and compliance with laws and regulations. This construct is operationalized based on the COSO internal control framework, encompassing five components: control environment, risk assessment, control activities, information and communication, and monitoring. These components represent the core dimensions through which internal control effectiveness is evaluated in public sector organizations.

All constructs are measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

Research Instrument and Measurement Model Evaluation

Data were collected using a structured questionnaire designed to capture respondents' perceptions of leadership style, organizational culture, and internal control system effectiveness. The instrument items were adapted from established empirical studies and aligned with the conceptual definitions of each construct to ensure content validity.

Measurement model evaluation was conducted using Partial Least Squares–Structural Equation Modeling (PLS-SEM). Convergent validity was assessed through indicator outer loadings, with values exceeding 0.70 considered acceptable. Discriminant validity was evaluated using Average Variance Extracted (AVE), with all constructs required to meet the minimum threshold of 0.50.

Instrument reliability was assessed using Composite Reliability and Cronbach's Alpha. Values above 0.70 indicate satisfactory internal consistency, confirming the reliability of the measurement model.

Data Analysis Technique

Hypothesis testing was performed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS software. This method was selected due to its suitability for explanatory research with small sample sizes and its robustness in handling complex models without strict normality assumptions.

The analysis proceeded in two stages. First, the measurement model (outer model) was evaluated to confirm the validity and reliability of the constructs. Second, the structural model (inner model) was assessed to examine the hypothesized relationships between leadership style, organizational culture, and internal control system effectiveness. Path coefficients, coefficient of determination (R^2), and bootstrapping procedures were used to evaluate the strength and significance of the proposed hypotheses.

This analytical strategy ensures coherence between the theoretical framework, hypotheses, and empirical testing, thereby strengthening the explanatory power and methodological rigor of the study.

IV.   RESULTS
Descriptive Statistics

Data were collected from 34 respondents representing all employees of the Sambas Regency Inspectorate. Overall, respondents reported positive perceptions of leadership style, organizational culture, and internal control system effectiveness. The mean scores for all constructs exceeded the midpoint of the Likert scale, indicating that respondents generally perceived leadership practices and organizational values to be supportive of effective internal control implementation.

Leadership style was perceived as moderately high, particularly in terms of participative and supportive leadership behaviors. Organizational culture was also rated positively, reflecting shared values related to teamwork, accountability, and stability. Similarly, the effectiveness of the internal control system was perceived as strong across its five COSO components, especially within the control environment and monitoring dimensions

Measurement Model Results

The measurement model evaluation confirms that all constructs meet the required validity and reliability criteria. Convergent validity is demonstrated by indicator outer loadings exceeding the acceptable threshold, while Average Variance Extracted (AVE) values for leadership style, organizational culture, and internal

control system effectiveness are all above 0.50. These results indicate that each construct explains a substantial portion of variance in its indicators.

Reliability analysis further supports the robustness of the measurement instrument. Composite Reliability and Cronbach's Alpha values for all constructs exceed 0.70, confirming satisfactory internal consistency. Overall, the measurement model is deemed adequate for structural model analysis

Structural Model and Hypothesis Testing

Structural model evaluation focuses on examining the relationships between leadership style, organizational culture, and internal control system effectiveness. The coefficient of determination (R^2) indicates that leadership style and organizational culture jointly explain a substantial proportion of variance in internal control system effectiveness, suggesting strong explanatory power of the proposed model.

Hypothesis 1 (H_1) proposes that leadership style has a positive effect on internal control system effectiveness. The analysis results show a positive and statistically significant path coefficient from leadership style to internal control system effectiveness. This finding indicates that leadership behaviors characterized by participative decision-making, supportive interaction, and clear direction contribute to stronger internal control implementation. Thus, H_1 is supported

Hypothesis 2 (H_2) posits that organizational culture positively influences internal control system effectiveness. The results reveal a strong, positive, and statistically significant relationship between organizational culture and internal control system effectiveness. This suggests that shared organizational values related to integrity, accountability, and risk awareness play a critical role in enhancing the effectiveness of internal control mechanisms. Accordingly, H_2 is also supported

Interpretation and Comparison with Previous Studies

The findings of this study are consistent with and reinforce prior empirical research in the field of public sector governance and internal control. The positive effect of leadership style on internal control system effectiveness supports previous studies that emphasize the role of participative and supportive leadership in

strengthening supervisory functions, communication, and accountability mechanisms within public organizations.

Similarly, the strong influence of organizational culture on internal control effectiveness aligns with earlier studies highlighting the importance of ethical values, shared norms, and risk-aware organizational environments in supporting internal control systems. A strong organizational culture fosters compliance, enhances employee commitment, and reinforces the control environment, which is a fundamental component of the COSO framework.

Importantly, the findings do not contradict previous studies but rather extend existing literature by providing empirical evidence from a local government inspectorate context. This study demonstrates that leadership style and organizational culture function as complementary governance mechanisms that jointly enhance internal control system effectiveness in public sector institutions.

V. CONCLUSION AND SUGGESTION

Conclusion

This study aimed to examine the influence of leadership style and organizational culture on the effectiveness of internal control systems in a public sector organization. The findings demonstrate that both leadership style and organizational culture play essential roles in shaping the effectiveness of internal control implementation.

The results indicate that leadership practices characterized by participation, support, and clear direction contribute positively to the functioning of internal control systems. Effective leadership helps reinforce the control environment by promoting accountability, encouraging communication, and fostering employee involvement in supervisory processes. This highlights the importance of leadership behavior as a behavioral mechanism that supports formal internal control structures.

In addition, organizational culture emerges as a fundamental factor in strengthening internal control effectiveness. Shared values related to integrity, responsibility, and risk awareness create a supportive environment in which internal controls are not merely procedural requirements but are embedded in everyday

organizational practices. A strong organizational culture ensures the continuity and sustainability of internal control effectiveness, even in highly structured public sector settings.

Overall, this study underscores that internal control systems should be understood as socially embedded governance mechanisms. Leadership style and organizational culture function together to enhance internal control effectiveness, suggesting that technical controls alone are insufficient without supportive behavioral and cultural foundations.

Recommendations

Based on the findings, several recommendations are proposed to enhance the utility and applicability of this study.

First, future research may expand the scope of analysis by incorporating additional variables, such as organizational commitment, ethical climate, or regulatory pressure, to better explain the mechanisms through which leadership and organizational culture influence internal control effectiveness. Examining mediating or moderating relationships would provide deeper theoretical insight into internal governance dynamics.

Second, subsequent studies are encouraged to apply comparative or multi-organizational research designs across different public sector institutions or regional governments. Such approaches would enhance the generalizability of findings and allow for cross-contextual analysis of internal control practices.

Third, future research may employ mixed-method or qualitative approaches to complement quantitative findings. In-depth interviews or case studies could provide richer insights into how leadership behaviors and cultural values are enacted in daily control activities, thereby strengthening practical relevance.

Finally, longitudinal studies are recommended to capture changes in leadership, organizational culture, and internal control effectiveness over time. This would enable researchers to better understand the sustainability of internal control improvements and the long-term impact of governance reforms.

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