Analysis of Difference Comprehension of Good Governance and Leadership Styles to Accountants Performance in The Context of Gender

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ABSTRACT

The purpose of this research is to examine the difference comprehension of good governance and leadership style to accountant performance of accounting firm employees in the context of gender. The result of this research expected been able to answer about problem of human resources development, especially in related to public accountant profession in the context of gender. Beside to gives image of factual condition about male and female accountant performances of accounting firm. This matter is usable as basis in expansion policy of accountant profession, also as input or recommendation in the effort to preparing reliable public accountant.

The data of this research collected through mail survey to overall public accountant at KAP in Indonesia with simple random sampling method. The Multiple Regression and Independent Sample T Test is used for developing theoretical model and analysis data. To see homogeneity variance data between male and female accountants is applies Levene's Test with level confidence 95%.

The result of this research show indicates about three hypotheses that submitted, the first and third hypothesis its not provable, while the second hypothesis its provable. Based on submitted hypothesis, the accounting firm that comprehends of good governance will not influence to their performance, and the leadership style is influences to accountant performance significantly. While in the context of gender, there was not difference comprehension of good governance and leadership style to male and female accountant performance.

Keywords: comprehension of good governance, leadership style, accountant performance
INTRODUCTION
The difference of gender between male and female in history takes place through a very long process. The formations of gender differences caused by many things such effect of forming, reinforcing, even constructed by social, cultural, or precedence by religion, believe and also states. Actually, gender difference, is not a problem as long as it doesn't make gender in justice. But, the problem is it leads in justice either in male or female. In justice of gender is a system and structure where either male or female become victims from the system. Fakih (1996) said that gender injustice is manifested in many forms, as: marginalization, economics poor process, subordination in decision making, stereotype, and discrimination.

The accounting firm quality is hardly determined by their accountant performance. Ideally in implementing their profession, an accountant shall pay attention to the principle of good governance in accounting firm. Accountant must adhere professional ethics that covering arrangement about independency, integrity and objectivity, common standard and accountancy principles, responsibility to client, responsibility to partners, and other responsibility and practice. Further, Satyo said that understanding the ethic code only is not enough to make the employer behavior and company become better and more ethical. Comprehension of good governance needed to be implemented at accounting firm precisely, especially to obtain strong company character in producing management of pre-eminent performance.

The fundamental principle concept of good governance at accounting firm such as: (1) Fairness, is public accountant in giving an opinion about equity of financial statement investigated, must be independent and upholds justice to client interest, financial statement consumer, and also to public accountant interest itself. (2) Transparency, is always transparent either in fee disposal or in giving information about financial statement of client that audited. (3) Accountability, is explaining the role and responsibility in executing inspection. (4) Responsibility, is as certaining the obey of accountancy principle that applied by public and guidance at public accountant professional standard during implementing their profession.

Related to good governance, leadership styles also can influence performance. Leadership styles are the way of leader to influence others or its employer as a manner that people will do the leader’s desire to reach goal of organization although, personally it might not be expected (Luthans, 2002:575). Alberto et al. (2005) said that leadership is positively strong in influencing performance, it also significantly influence to learning organization. This finding gives signal that leadership styles from leader hardly having an effect to its employers performance, despite, to get a good performance is also required
existence of study giving to the subordinate. And so do leadership styles at accounting firm hardly required that can be contributed nuance at accountant performance is tending to be formally or informally.

Based from description above, hence in this research can be formulated problem: (1) Are the understanding of good governance and leadership style can be influential to accountant performance?, (2) Are there any difference understanding of good governance and leadership styles to male and female accountant performance?

The purpose of this research is to examine the difference comprehension of good governance and leadership style to accountant performance of accounting firm employees in Indonesia in the context of gender. The result of this research expected to be able to give contribution to answer development problems of human resources, especially related to public accountant profession in the context of gender. Beside that to give a factual image condition of male and female accounting firm employer. This is usable as basis in expansion policy of accountant profession, also as input or recommendation in the effort of preparing reliable public accountant resources.

LITERATURE REVIEW
Cognition and Sight About Gender
Cognition of gender firstly found in dictionary is grammatically classification on object words and other words related to its, which generally relates to existence of two genders and no gender or neutrality (Fakih, 1999).

Sight about gender can be classified, firstly; include two models that are equity model and complementary contribution model, second; include two stereotypes that is Sex Role Stereotypes and Managerial Stereotypes. First model assumes that between male and female as professional is identic, therefore it needs one same ways in managing and female must be elaborated the same access. Second model assumes that between male and female has different ability, therefore it needs a difference in managing and way of assessing, notes and combines to yield a synergy. Cognition of classification stereotype is subdividing process of individual include a cluster, and vesting characteristic attribute at individual based on member of cluster. Sex role stereotypes attributed to general views that male more oriented to occupation, objective, independent, aggressive and generally has special capability compared to female in managerial responsibility. Female in the other sidesight is more passive, soft, orientation at consideration, sensitive and have more low position at accountability in organization compared to male. Managerial stereotypes gives cognition that success manager is someone who has position, behavior, and temperament that generally owned in male than female. In fact with specific
realities condition of Indonesia generally with reasoning of culture, social environment and the role of gender that one and each other to be synergy, so there are possible that some different realities may happen that if compared with the result of prior research.

The equivalence of gender in Indonesia also has strong existence as logical consequence from signed convention that dispose all kind of discrimination to female by government of Indonesia on July, 29th 1980, about opportunity in employment, occupation and remunerating between male and female. The next on July, 24th 1984 this convention then ratified with Law no. 7 the year 1984 about endorsement of convention that dispose discrimination to woman. The regulation about protection to discrimination to officers based on gender in Indonesia arranged in inviting Republic of Indonesia no. 25 the year 1997, certainly, it also takes part in influencing the equivalence.

Accountant Performance
Etymologically, performance comes from word worker achievement. As told by Mangkunegara (2005:67) that performance jargon comes from word job performance or actual performance (worker achievement or the real achievement reached by someone) is a result of quality in job and quantity that reached by an officer in executing the duty as according to responsibility that given to them.

Accountant performance is an action or inspection duty which has been finalized by accountant in certain range of time. According to Taylor (1991) cognition of accountant performance is public accountant executing that assign inspection (examination) objectively on financial statements of company or other organization on purpose to determine whether the financial statements properly present according to accounting principle applied by public, including all material, financial position and result effort of company. Kalbers and Forgarty (1995) said that accountant performance is an evaluation related to work done by superior, job relation, ownself, and direct subordinate.

Accountant performance who applied in this research refers to Larkin (1990) that accountant performance is measured with four personality dimensions: (a) Ability, that is efficiency of someone in finalizing work. Ability consisted of: education level, job experience, work area, and age factor. (b) Professional commitment, that is individual loyalty level on its profession like perceived by its individual. (c) Motivation, is situation in someone personality that pushing the desire of individual to do certain activity to reach a purpose. (d) Job satisfaction, is level of individual satisfaction with its position is relatively is compared to other friend.
Comprehension of Good Governance

Comprehension of good governance is presentation of acceptance for the importance of peripheral regulation or management arrangement which is good to arrange relationship, function and importance of various sides in business and also public service. Comprehension of good governance is creating an excellence management of manufacturing business performance (good corporate governance) or firm service, and public services (good government governance). Comprehension of good governance is presentation of respect to system and structure which is good to manage company on purpose to increase business productivity.

Understanding of good corporate governance (arranges management of good company) according to Organization for Economic Co-operation and Development (OECD, 1998), is "a set of regulation that arrange relation between shareholder, official member (organizer) company, creditor, government, employer, intern owners and other extern related to their rights and obligations, or in other words a system that arrange and control company." It means that in managing company is required a clear regulation that load right and obligation of each related context (management, creditor, shareholder, public, government, etc.) so that, each of them can implementing their duty carefully to reach the organization purpose. Comprehension of good governance for accountant is a basic ethics of profession that must be internalization itself. Correctly comprehension of good governance will influence behavior of accountant professional in having masterpiece with orientation at high performance to reach final purpose as expected by various sides.

Leadership Styles

Leadership styles is the way of leader to influence the other people or subordinate in such a manner so that people will do the leader desire to reach organization purpose although personally, it might not be expected (Luthans, 2002:575). Fleishman and Peters (1962) explains that leadership style is a pattern of consistent behavior that applied by leader through others, that is behavior pattern that showed a leader at the time of influencing others like others perception.

Fleishman et al. has checked leadership styles in Ohio State University about behavior of leader of through two dimensions, that is: consideration and initiating structure. Consideration be leadership style depicting contiguity relation between subordinate with superior, existence of is each other believe, familiarity, esteems subordinate idea, and existence of communications between leaders with subordinate. Leader having consideration which is high emphasizes the importance of partial and open communications. Initiating structure
(initiative structure) be leadership style indicating that leader of organization and defines relationships in cluster, tends to building pattern and communications channel that is clear, explains ways is doing correct duty (Gibson, 1996).

**Comprehension Influence of Good Governance and Leadership Style to Accountant Performance in the Context of Gender.**

FCGI (2000) mentions that by executing good governance, one benefit that would be able to plucked is increasing company performance through better decision-making process creation, increasing company operational efficiency and more increasing service to stakeholders. Most of research about good governance in company level is done in America and nations member of Organization for Economic Co-operation and Development (OECD) (Shleifer and Vishny, 1997). Black (2001) was argumenting that the influence of good governance practice to company value would be stronger in developing countries compared to developed countries. It because of by more variety of good governance practice in developing countries compared to developed countries.

Kapler and Love (2002) found the existence of positive relationship between corporate governance with measured company performance with the return on assets (ROA) and Tobin's Q. Other important invention from their research is that the implementation of good governance in company level has more meaning in developing countries compared to developed countries. The showed that company which applying good governance will obtain bigger significance worth in the countries that have bad law environmental. Mitton (2000) arises that variables related to good governance has strong impact to company performance during crisis time line in East Asia (at the year 1997 to 1998).

Leadership style is related to ways applied by manager to influence the subordinate. Leadership style is a behavior norm applied by manager when they influenced behavior on their subordinate. If the leadership happened particularly at one of certain formal organization, where the managers need to develop their employer, builds motivation climate, implement the managerial function in producing high performance and increasing company performance, hence manager need to accommodate the leadership style.

Goleman (2000) explains that leadership style of manager can influence employer productivity (employer performance). The result of this research against Siagian (2002) which express that not all leadership styles applied by manager in implementing the activity having the same influence to attainment of purpose of company, in this case usage of imprecise leadership style by manager
exactly will reduce employee performance. Meanwhile Alberto et al. (2005) express that leadership style of influential positive to performance.

According to Schwartz (1996), public accountant area is one of job activity area that is most difficult for woman because of intensity of. Still, this area is a real potential area to alter, and the alteration can increase work field for woman. Schwartz also lays open that easily to know why the amount of woman who becomes partner fewer compared to man. One of the reasons told is the existence of culture created for man, then, it also about the existence of stereotype about woman, especially the existence of opinion express that woman has commitment to family than commitment to career.

Based on logic from presentation review up there and conclusion from basis theory, hence formulated hypothesis as follows:

H1: Comprehension of good governance influential direct to accountant performance.

H2: Leadership style directly influence to accountant performance

H3: There are comprehension difference of good governance and leadership style to accountant performance in the context of gender.

RESEARCH METHODOLOGY
Sample Design and Selection
Population of this research is accountant that works in the firm, and spread all over Indonesia that noted at Directory of Ikatan Akuntan Indonesia (IAI) Compartment of Public Accountant 2008, There are 463 KAPs with 1058 public accountants as respondent in this research.

Sampling Technique
Audition procedure of sample is determined by simple random sampling method. According to Arikunto (2006:134) if the population is big or research subject more than 100, hence retrieval of number of samples can be done between 10-15% from the population or subject. Sample minimizes for this research is 10% x 1058 = 105.8 (rounded up 106 accountants).

Type and Data Source
Data type used in this research is primary data. Primary data is obtained by using questionnaire which has been structural as a mean to collects information from accountant is working of accounting firm as respondent in this research. The data
source in this research is total score obtained from admission filling of questionnaire which has been sent to respondent.

Definition of Operational and Measurement of Variable
Definition of variable operational is how to find and measure the variables in field by formulating briefly and clearly, and doesn't generate various interpretations. Based on former book study and research, approach of variable operational for each variable in this research is:

1) Accountant performance is an action or exercise of inspection duty which has been finalized by accountant in certain range of time. Accountant performance variable in this research measured by using instrument developed by Larkin (1990) that is: ability, commitment of profession, motivation of job (activity, and job satisfaction).

2) Comprehension of good governance is defined how far comprehension to concept arranges management of good company by the accountant. Instrument of comprehension of good governance is measured by using instrument developed by Indonesian Institute of Corporate Governance, measured with four variable dimensions that is: fairness, transparency, accountability, and responsibility.

3) Leadership style applied by a leader to influence in arranging and coordinated subordinate for the agenda of attainment of purpose of effective company. Leadership style in this research is perception each auditor to behavior of leader or direct supervision to its (the subordinate. Leadership style variable is measured by using instrument developed by Gibson (1996). Instrument consisted of 5 leadership style item of consideration and 4 leadership style item of initiative structure.

Analytical Techniques
Research data analysis will be done by:
First, do quality test of data that is validity test and reliability test. Validity test applies technique corrected item-total correlation, by correlating the score at every item with its (the total score. Item question expressed is valid if r value > 0.30 for each question (Sugiyono, 2001:116). While, testing reliability applied to know how far result of measurement remain to be consistent if measured twice or more to the same symptom by using the same measuring instrument. Indicators to test reliability is Cronbach Alpha, if value Cronbach Alpha (a) 0.60 showing instrument applied reliably (Sekaran, 2000:204). If data tested has fulfilled reliability criterion, hence can be done phase hereinafter, be hypothesis testing.

Second, analyses understanding influence of good governance and leadership style to accountant performance. Data analysis applies doubled linear regression developed by Atmaja (1997: 341) as follows.
\[ Y = a + b_1X_1 + b_2X_2 + e \]

which: \( Y \) = Value of \( Y \) prediction; \( a \) = Intercept; \( X_1 \) = Understanding good governance; \( X_2 \) = Leader style. \( b_1 \) = Coefficient regression understanding good governance; \( b_2 \) = Coefficient regression cultural organization; \( e \) = Error prediction

Third, analyses comprehension difference of good governance and leadership style of male public accountant performance and female by using statistic analysis Independent Sample T-test. To see homogeneity variance data between male and female public accountants, the researcher applies Levene's test. Confidence level at this research is 95% with level mistake tolerance 5%. Conclusion result of analysis at this research aimed at p-value. If p-value is bigger than tolerance range 5% means the result of analysis to receive hypothesis null. If p-value is smaller than tolerance range 5% hence result of analysis refuses hypothesis null. The data analysis implemented with help of program SPSS 15.00

Research Model
Based on basis mentioned theory above and hypothesis, hence can be made a theoretical idea outline depicting difference of male accountant performance and female. As for research model showing theoretical idea outline made in modeling scheme at Figure 1 following

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RESULT AND DISCUSSIONS

Descriptive Statistic

Variables in this research as according to research headline covers: comprehension of good governance, leadership style, and accountant performance. Questionnaire distribution result shows understanding variable of good governance with eight indicators, leadership style variable with nine indicators, and accountant performance variable with twelve indicators. Descriptive statistic from third variable presented at Table 1 following:

Table 1
Descriptive Statistic

<table>
<thead>
<tr>
<th>Variabel</th>
<th>Gender</th>
<th>Total</th>
<th>Average</th>
<th>Deviation Standard</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comprehension of</td>
<td>Male</td>
<td>59</td>
<td>29.92</td>
<td>5.503</td>
</tr>
<tr>
<td>Good Governance</td>
<td>Female</td>
<td>48</td>
<td>32.42</td>
<td>7.626</td>
</tr>
<tr>
<td>Leadership</td>
<td>Male</td>
<td>59</td>
<td>33.92</td>
<td>4.966</td>
</tr>
<tr>
<td>Style</td>
<td>Female</td>
<td>48</td>
<td>35.56</td>
<td>5.355</td>
</tr>
<tr>
<td>Accountant</td>
<td>Male</td>
<td>59</td>
<td>44.00</td>
<td>5.206</td>
</tr>
<tr>
<td>Performance</td>
<td>Female</td>
<td>48</td>
<td>44.21</td>
<td>5.231</td>
</tr>
</tbody>
</table>

Source: Primary Data

Validity and Reliability Test

Validity test construct in this research tested by using crected item total correlation, is by correlating between total scores with obtained scores at each item question. Number of respondents n = 107 (59 male respondents and 48 female respondents) with level of significantly 5%. Item question expressed is valid if $r$ value > 0.30 for each question (Sugiyono, 2001:116). Tables 2 shows validity test result for each comprehension variable of good governance, leadership style, and accountant performance.

Table 2
Validity Test of Good Governance Item-Total Statistics

<table>
<thead>
<tr>
<th>Scale</th>
<th>Scale Mean if Item Deleted</th>
<th>Scale Variance if Item Deleted</th>
<th>Corrected Item-Total Correlation</th>
<th>Squared Multiple Correlation</th>
<th>Cronbach's Alpha if Item Deleted</th>
</tr>
</thead>
<tbody>
<tr>
<td>GG1</td>
<td>27.69</td>
<td>17.461</td>
<td>.362</td>
<td>.333</td>
<td>.805</td>
</tr>
<tr>
<td>GG2</td>
<td>27.48</td>
<td>15.403</td>
<td>.612</td>
<td>.621</td>
<td>.734</td>
</tr>
<tr>
<td>GG3</td>
<td>27.58</td>
<td>18.680</td>
<td>.359</td>
<td>.342</td>
<td>.791</td>
</tr>
<tr>
<td>GG4</td>
<td>27.93</td>
<td>15.051</td>
<td>.578</td>
<td>.516</td>
<td>.740</td>
</tr>
</tbody>
</table>

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Based on validity instrument test of 107 respondents indicates that all question items have corrected item total correlation value larger than 0.30. Thereby, all question items for variable comprehension of good governance is valid for further testing.

### Table 3

**Leadership Style Validity Test - Total Statistics**

<table>
<thead>
<tr>
<th>Item</th>
<th>Scale Mean if Item Deleted</th>
<th>Scale Variance if Item Deleted</th>
<th>Corrected Item-Total Correlation</th>
<th>Squared Multiple Correlation</th>
<th>Cronbach's Alpha if Item Deleted</th>
</tr>
</thead>
<tbody>
<tr>
<td>GK1</td>
<td>30.86</td>
<td>21.933</td>
<td>.613</td>
<td>.465</td>
<td>.896</td>
</tr>
<tr>
<td>GK2</td>
<td>30.68</td>
<td>21.596</td>
<td>.730</td>
<td>.714</td>
<td>.888</td>
</tr>
<tr>
<td>GK3</td>
<td>30.55</td>
<td>22.514</td>
<td>.649</td>
<td>.481</td>
<td>.894</td>
</tr>
<tr>
<td>GK4</td>
<td>30.81</td>
<td>21.021</td>
<td>.782</td>
<td>.648</td>
<td>.884</td>
</tr>
<tr>
<td>GK5</td>
<td>30.83</td>
<td>20.858</td>
<td>.713</td>
<td>.624</td>
<td>.888</td>
</tr>
<tr>
<td>GK6</td>
<td>31.00</td>
<td>20.057</td>
<td>.745</td>
<td>.607</td>
<td>.886</td>
</tr>
<tr>
<td>GK8</td>
<td>30.83</td>
<td>21.217</td>
<td>.697</td>
<td>.710</td>
<td>.890</td>
</tr>
<tr>
<td>GK9</td>
<td>30.75</td>
<td>23.134</td>
<td>.490</td>
<td>.640</td>
<td>.904</td>
</tr>
</tbody>
</table>

**Source:** Primary Data

Based on validity instrument test of 107 respondents indicates that all question items have corrected item total correlation value larger than 0.30. Thereby, all question items for variable comprehension of accountant performance is valid for further testing.

### Table 4

**Accountant Performance Validity Test - Total Statistics**

<table>
<thead>
<tr>
<th>Item</th>
<th>Scale Mean if Item Deleted</th>
<th>Scale Variance if Item Deleted</th>
<th>Corrected Item-Total Correlation</th>
<th>Squared Multiple Correlation</th>
<th>Cronbach's Alpha if Item Deleted</th>
</tr>
</thead>
<tbody>
<tr>
<td>KA1</td>
<td>40.60</td>
<td>20.677</td>
<td>.666</td>
<td>.851</td>
<td>.721</td>
</tr>
<tr>
<td>KA2</td>
<td>40.26</td>
<td>22.893</td>
<td>.435</td>
<td>.744</td>
<td>.751</td>
</tr>
<tr>
<td>KA3</td>
<td>40.54</td>
<td>25.288</td>
<td>.378</td>
<td>.506</td>
<td>.795</td>
</tr>
<tr>
<td>KA4</td>
<td>40.80</td>
<td>24.423</td>
<td>.329</td>
<td>.307</td>
<td>.773</td>
</tr>
<tr>
<td>KA5</td>
<td>40.39</td>
<td>22.882</td>
<td>.431</td>
<td>.748</td>
<td>.751</td>
</tr>
<tr>
<td>KA6</td>
<td>41.50</td>
<td>23.403</td>
<td>.341</td>
<td>.493</td>
<td>.779</td>
</tr>
<tr>
<td>KA7</td>
<td>40.08</td>
<td>24.399</td>
<td>.334</td>
<td>.704</td>
<td>.761</td>
</tr>
</tbody>
</table>

**Source:** Primary Data

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Based on validity instrument test result of research to 107 respondents indicates that all question items to have value corrected item total correlation larger ones out of 0.30. Thereby, all question items for accountant performance variable is valid for the next testing.

Reliability test meant to know how far the result of measurement remain to be consistent if the measurement done twice or more using the same the same measuring instrument. An assessment can be told reliable if value cronbach alpha (α)>0.60 (Sekaran, 2000:204). Table 5 below showing result of reliability testing.

<table>
<thead>
<tr>
<th>Research Variable</th>
<th>Standard of Cronbach alpha (α)</th>
<th>Value of Cronbach alpha (α)</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comprehension of Good Governance</td>
<td>0.60</td>
<td>0.781</td>
<td>Reliable</td>
</tr>
<tr>
<td>LeadershipStyle</td>
<td>0.60</td>
<td>0.902</td>
<td>Reliable</td>
</tr>
<tr>
<td>Accountant Performance</td>
<td>0.60</td>
<td>0.770</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

The result of testing of instrument reliability of research to 107 respondents indicates that all research variables to have value Cronbach alpha (α) bigger than 0.60. Thereby, all question items for understanding variable of good governance, leadership style, and accountant performance is reliable for testing hereinafter.

Hypothesis Testing
The Influence of Comprehension of Good Governance and Leadership Style to Accountant Performance

The result of multiple regression analysis helped by SPSS (Statistical Program for Social Science) programme obtained simultaneously independent variable result

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comprehension of good governance and leadership style of the influence to accountant performance. Tables 6 shows result of multiple regression analysis.

**Tables 6**

*Multiple Regression Analysis*

<table>
<thead>
<tr>
<th>Independent Variable</th>
<th>Coefficient of Regression</th>
<th>( F_{\text{count}} )</th>
<th>Sig.</th>
<th>Partial Coef. of Correlation</th>
</tr>
</thead>
<tbody>
<tr>
<td>GG ( (X_1) )</td>
<td>0.049</td>
<td>0.543</td>
<td>0.588</td>
<td>0.053</td>
</tr>
<tr>
<td>GK ( (X_2) )</td>
<td>0.254</td>
<td>2.674</td>
<td>0.009</td>
<td>0.254</td>
</tr>
</tbody>
</table>

Constanta = 33.801  
Dependent Variable \( (Y) \) = Accountant Performance  
\( F_{\text{count}} = 3.801 \)  
\( R^2 = 0.068 \)  
\( R = 0.261 \)

*Source: Primary Data*

The Calculation result obtained from determination coefficient 0.068, it means that independent variable comprehension of good governance and leadership style simultaneously influences accountant performance 68 % while the rest 93.2% explained by other factor. Value R multiple (multiple correlation coefficient) 3.801 meaning relation between whole independent variable simultaneously with variable tied is strong. Based on result of calculation data with help of program SPSS is obtained by equation of multiple regression as follows:

\[
Y = 33.801 + 0.049 X_1 + 0.254 X_2 + e
\]

Constanta 33.801 showing accountant performance variable \( (Y) \) level is still 33.801 with assumption that independent variable regression coefficient comprehension of good governance and leadership style is constant.

Regression coefficient for variable comprehension of good governance \( (X_1) \) 0.049 showed that if independent variable comprehension of good governance \( (X_1) \) increases one identities hence accountant performance dependent variables \( (Y) \) will increase 0.049 with assumption constanta and leadership style regression coefficient \( (X_2) \) is equal to zero or constant.

Regression coefficient for leadership style variable \( (X_2) \) 0.254 showed that if leadership style independent variable \( (X_2) \) increases one identities hence accountant performance dependent variables \( (Y) \) will increase 0.254 with assumption constanta and regression coefficient comprehension of good governance \( (X_1) \) is equal to zero or constant.

**First Hypothesis**

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Based on the result of analysis, obtained t-count value variable comprehension of good governance 0.543 with p-value 0.588 bigger than tolerance range 0.05. Thereby H0 received and H1 is refused, so that first hypothesis expressing that comprehension of good governance significantly influence to accountant performance is not tested the truth.

Second Hypothesis
Based on the analysis result, obtained t-count leadership style variable value 2.674 with p-value 0.009 smaller than tolerance range 0.05. Thereby H0 refused and H1 is received, so that second hypothesis expressing leadership style significantly influence to accountant performance that the truth is tested.

Comprehension of Good Governance and Leadership Style to Public Accountant in the Context of Gender.
To test the difference of comprehension in good governance and leadership style of male and female accountant performance, statistic analysis applied Independent Sample t-test (Test for two independent samples). The result of data analysis by using independent of the visible t-test sample showing at the Table 7 below.

<table>
<thead>
<tr>
<th></th>
<th>Levene's Test for Equality of Variances</th>
<th>t-test for Equality of Means</th>
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Comprehension Good Governance
Based on data processing result, T-test result with independent sample of variable data of comprehension good governance shows p-value 0.052 bigger than tolerance range 0.05. Thereby analysis result receives hypothesis null, it means that there is no difference or there is understanding equivalence of good

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governance between man accountants and woman. Test result Levene's for comprehension variable of good governance shows p-value 0.007 lower than tolerance range 0.05. It shows that variable data of good governance comprehension for man accountant and woman has different variance.

**Leadership Style**

Based on data processing result, T-test result with independent sample of leadership style variable data shows p-value 0.102 bigger than tolerance range 0.05. Thereby analysis result receives hypothesis null, it means that there is no difference or there is equivalence of leadership style between man accountants and woman. Test Result Levene's for leadership style variable shows p-value 0.970 higher level from tolerance range 0.05. It shows that leadership style variable data for man accountant and woman has same variance.

**Accountant Performance**

Based on data processing result, T test result with independent sample of accountant performance variable data shows p-value 0.838 bigger than tolerance range 0.05. Thereby the analysis result receives hypothesis null, it means there is no difference or there is equivalence of performance between man accountants and woman accountant. Test Result Levene's for accountant performance variable shows p-value 0.537 higher level from tolerance range 0.05. It shows that accountant performance variable data for man accountant and woman has same variance.

**Third Hypothesis**

Based on data analysis result by using the test or Independent Sample T-Test, hence third hypothesis expressing there is difference of comprehension good governance and leadership style that is directly influence to accountant performance in gender context is not tested the truth.

**CONCLUSION, SUGGESTION AND LIMITATION**

**Conclusion**

Based on the data analysis result in this research indicates that comprehension of good governance doesn't have an effect on to accountant performance. Thereby, it can be indicated that accountant which only comprehend of good governance, but unimplementation carefully at accounting firm, hence it will not influence the performance. While leadership style is significantly influence to accountant performance. Thereby, a leadership in accounting firm is very dominant influences to accountant performance. Based on the data analysis result in this research also indicates that there are no difference of comprehension good governance and leadership style to accountant.
performance between male and female accountants at accounting firm in Indonesia.

**Suggestion**
This research result expected can be able to add discourse in expansion of behavior accounting literature. Besides it also expected to be benefit to side related as a considering in recruitment officer, performance appraisal, job planning, education of profession, and staff pegging. Also exploitation of organizational resources causing can increase accountant performance in an optimal fashion.

**Limitation of Research**
There are some limitations in this research, which possibility can generate bias or un-accuracy at result of research. Firstly, this research applies survey method through questionnaire, so that the conclusion taken only based on at data collected through usage of instrument in writing. Second, this research result can only be made analysis as research object which limited to public accountant profession, causing enables existence of difference of result and conclusion if done by research with different object and research subject. Third, non bias testing response is not done, causing cannot know influence non bias response. Testing cannot be done by difficulty researcher in determining respondent identity giving answer first time and last. Answer non bias response possibly differs from respondent answer, so that possibly will bother result of testing.

**REFERENCES**


