

THE EFFECT OF ORGANIZATIONAL CULTURE ON THE QUALITY OF ACCOUNTING INFORMATION SYSTEMS

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ABSTRACT

In a company or organization, the quality of accounting information systems is very important and information technology is developing from time to time, thus demanding to work better and more integrated. organizational culture encourages employee creativity to improve transaction processing systems and integration of accounting information system components. lack of integration causes an untimely reporting system and poor quality of accounting information systems. this relates to corporate culture in issues related to innovation in the organization, relationships between staff, and organizational identification. But in reality, the quality of accounting information systems is still not good, therefore researchers are interested in research to examine the effect of organizational culture on the quality of accounting information systems. The method used in this research is a descriptive and verification method with a quantitative approach. The data source in this study is primary data with data collection techniques carried out by surveys using questionnaires. The population used in this study were employees of institutions in the field of education, namely Maranatha Christian University in Bandung. The results of this study indicate that organizational culture (X1) affects the quality of accounting information systems (Y1) in a company or organization.

Keywords: Organizational Culture, accounting information system quality

1. INTRODUCTION

Accounting information systems are known as tools to improve company performance. The accounting information system is also a system that functions to organize forms, records, and reports that are coordinated to produce financial information needed in making management and company leadership decisions and can also facilitate company management Puspita (2021). According to Wilkinson (2000), an accounting information system is an information system that includes all accounting functions and activities that pay attention to the consequences that will be caused to economic resources from external events or operations in the internal organization. Accounting information is useful for managers in planning, decision-making, and control (Saganuwan, 2013). The fact shows that businesses, especially small and medium-sized, in some developing countries often experience the problem of a slightly formalized management mode or lack of accounting transparency (Chapellier & Ben Hamad, 2012) (Ghorbel, 2019). The quality of accounting information may be inaccurate and inflexible in recording transactions, causing low-quality accounting information (Susanto, 2017).

The phenomenon that occurs is that the Financial Audit Agency found 1,137 non-compliance in government financial reports due to inadequate accounting and reporting information systems and accounting and reporting systems that have not been supported by adequate human resources. Every organization has different business activities but in every business process it has a direct and indirect effect on the processing of organizational financial

data (Turner, 2017). Researchers have postulated the influence of organizational culture on the implementation of accounting information systems (HA, 2020, Kwarteng & Aveh, 2018) and the quality of accounting information systems (Carolina, 2014, HT Nguyen & Nguyen, 2020, Nusa 2015, Susanto, 2017, Wisna, 2015). According to O'Brien & Marakas (2009), the success of information systems is not only measured by efficiency in terms of minimizing costs, time, and information resources but is measured by organizational culture.

Turban & Volonino (2011) state that the level of information systems can be determined by the link between information systems, people, business processes, and organizational culture. A strong organizational culture gives employees a clear understanding of the tasks assigned by the organization, and has a great influence on the behavior of its members, due to the high level of togetherness. Organizational culture also provides loyalty and shared commitment. If employees are given an understanding of organizational culture, each employee will be motivated and enthusiastic about working to perform every task assigned by the company. This is one of the keys to obtaining optimal work performance so that productivity increases to achieve organizational goals. Organizational culture is an accounting information system that includes the spread of beliefs and values that develop in an organization and direct the behavior of its members. According to Maryam (2013), organizational culture can change, namely when beliefs, attitudes, values, systems, and organizational structures change. However, organizational culture determines the implementation of a successful accounting information system.

Previous research conducted by Rahayu (2014), Inta Budi Setya Nusa (2015), Nelsi Wisna (2015), Rapina Rapina (2015), and Puspitawati and Indriani (2020) stated that Organizational Culture affects the quality of accounting information systems. The existence of this research is expected to strengthen the conducting of similar research which aims to find out whether organizational culture still affects the quality of accounting information systems and to determine the amount of influence on the quality of accounting information systems resulting from the current theoretical relationship tested on different units.

Problem Formulation

How much influence does organizational culture have on the quality of accounting information systems?

Purpose and objectives of research

The research conducted aims to determine how much the organizational culture variable influences the quality of the accounting information system.

2. LITERATURE REVIEW

2.1 Organizational Culture

Organizational Culture is a characteristic that exists and is maintained in an organization or in people's daily lives, which cannot be separated from the cultural ties that arise later. Organizational culture also refers to norms of behavior and values that are understood and accepted by all members of the organization and become the basis for organizational rules (Ismail, 2018). Organizational Culture according to Mujiasih and Ratnaningsih, (2012) is a system of beliefs and values developed by an organization that guides the behavior of its members. Alisandas (2018) argues that organizational culture is the values and norms that guide the behavior of members organization. Hodge, Ningsih, and Setiawan

(2019) provide the idea that organizational culture is a structure of two levels of characteristics, namely observable and unobservable organizational characteristics.

According to Sutrisno (2019) Organizational Culture is a system of values, beliefs, assumptions, or norms that have long been valid, agreed upon, and followed by members of an organization as a guide to behavior and solving organizational or company problems and according to Robbins & Judge (2018) to measure organizational culture, namely with the characteristics of innovation, risk-taking, attention to detail, results orientation, results orientation, team orientation, aggressiveness, and stability.

2.2 Quality of Accounting Information Systems

According to O'Brien and Marakas (2014), the quality of accounting information systems is accounting information that has characteristics that make the information more useful. Romney and Steinbart (2017) state that an accounting information system is a system that collects, records, stores, and processes data to produce information for decision making consisting of people (system users), procedures and instructions, data, software, information technology infrastructure, and internal controls and security measures.

According to Susanto (2017), the quality of accounting information systems is every element and sub-element related to forming an accounting information system that provides quality information output. Ralph Stair and George Renolds (2010) a quality accounting information system has a measuring tool, namely flexible, efficient, and easily accessible on time.

2.3 The Effect of Organizational Culture on the Quality of Accounting Information Systems

According to Laudon and Laudon (2012), Organizational culture can always be found and inherent in accounting information systems, and according to Carolina (2015) says that information systems are designed to serve organizational needs and are shaped by organizational structure, business processes, goals, culture, politics, and management. Turban and Volonino (2011) also say that the value of information systems is determined by the relationship between information systems, people, business processes, and organizational culture. Even the success of information systems is not only measured through efficiency in minimizing costs, time, and use of information resources but also involves organizational culture O'Brien and Marakas (2009).

Romney and Steinbart (2017) state that an accounting information system is a system that collects, records, stores, and processes data to produce information for decision-making making which consists of people (system users), procedures and instructions, data, software, information technology infrastructure, and internal control and security measures. According to Lilis Puspitawati (2020), organizational culture affects the quality of accounting information systems, where the more organizational culture increases, the quality of accounting information systems will also increase. Based on the above definition, it can be concluded that the accounting information system is a system used to process company accounting data that aims to produce financial accounting information that is useful for company leaders in making decisions. Based on the description above, the researcher hypothesizes as follows

H₁: Organizational culture affects the quality of accounting information systems

Organization
Culture (X)

Accounting Information
System Quality (Y)



Figure 1: Research Model

3. RESEARCH METHOD

Based on the relationship between variables, namely organizational culture on the quality of accounting information systems, this study uses Explanatory research. Jogiyanto (2007) states that Explanatory research is research that seeks to explain existing phenomena. The research population includes staff or employees in the field of education, namely Maranatha Christian University.

The data source used in this research is primary data where the data is obtained directly from the results of questionnaires and personal interviews. According to Chandra and Priyono (2023), primary data is a type of data whose sources are obtained directly through the original data without going through existing sources. Fill out the research data questionnaire using a 5-point Likert scale. The data collection technique used by researchers is by distributing questionnaires to staff or employees of the finance department and literature study to obtain data through books, journals, and other sources.

This research data test method uses the Validation Test and Reliability Test. Where the Validity Test is used to test the validity of the statement items on the questionnaire, is there a similarity between the data collected and the actual data? Meanwhile, the Reliability Test is used to test the reliability of the measuring instrument (questionnaire). According to Sugiyono (2015), namely “Dependent variables are often called outputs, criteria, consequences. In this study, the independent variable is organizational culture (X) while the dependent variable is the quality of accounting information (Y). Verification analysis in this study using statistical test tools, namely the variance-based structural equation test with the alternative method of partial Least Square (PLS) using SmartPLS 4 software. According to Ghazali (2013: 18), the Partial Least Square (PLS) method is defined as a structured equation model based on (PLS) capable of describing latent variables (not directly measurable) and measuring using indicators (manifest variables).

4. RESULTS AND DISCUSSION

4.1 Research result

Validation Test

A total of 30 respondents participated in this study, consisting of 16 work units at Maranatha Christian University. By the results of validation testing, it can be concluded that all statements consisting of organizational culture variables (X1) with 5 statement items and accounting information system quality variables (Y) with 5 statement items, can be said to be valid. There is an independent variable denoted by X1 (Organizational Culture) and the dependent variable denoted by Y (Quality of Accounting Information Systems) by using SmartPLS to obtain the following research model.

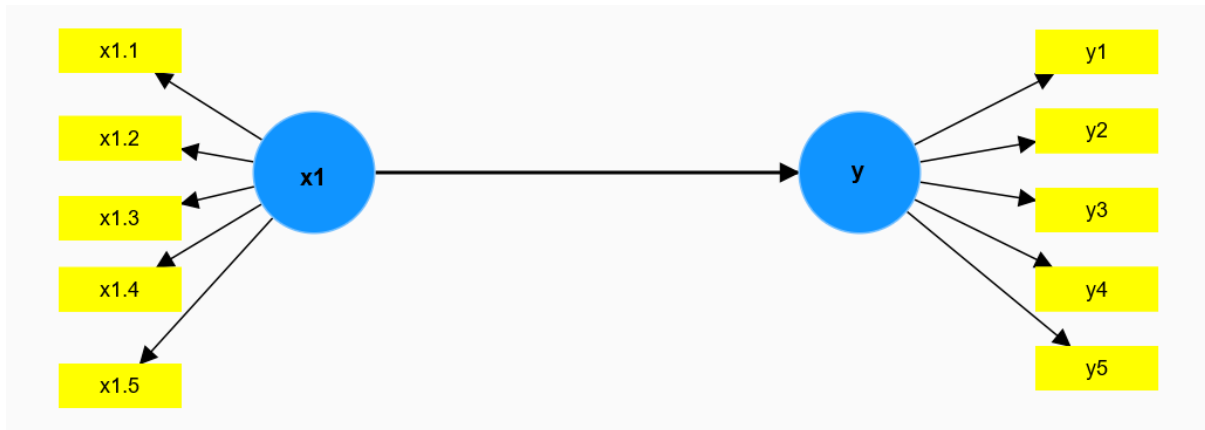


Figure 2: Research Model

Convergent Validity

Tabel 1 Outer Loading

Variable	Outer Loading	Standard Value	Information
X1.1<- X	0.738	0.500	Valid
X2.2<- X	0.664	0.500	Valid
X3.3<- X	0.732	0.500	Valid
X4.4<- X	0.655	0.500	Valid
X5.5<- X	0.717	0.500	Valid
Y1 <- Y	0.645	0.500	Valid
Y2 <- Y	0.733	0.500	Valid
Y3 <- Y	0.766	0.500	Valid
Y4 <- Y	0.836	0.500	Valid
Y5 <- Y	0.848	0.500	Valid

Source Data processing with SmartPLS

Based on the results of the table above, the Outer Loading value of the variable is greater than 0.500, meaning that the data used can be declared valid.

a. Discriminant Validity

Tabel 2 : Cross Loading

	X1	Y
x1.1	0.738	0.590
x2.2	0.664	0.489
x3.3	0.732	0.653
x4.4	0.655	0.389
x5.5	0.717	0.494
y1	0.400	0.645

y2	0.682	0.733
y3	0.527	0.766
y4	0.659	0.836
y5	0.594	0.848

By using cross-loading, based on the results of the table above, the correlation of the loading value of each item on its construct is higher than the cross-loading value, so the discriminant validation evaluation is fulfilled.

Reliability Test

Furthermore, test reliability can be done by looking at the Alpha value. Based on the table below, the Cronbach Alpha value is more than 0.700, so it can be stated that all variables are reliable.

Table 3 : Cronbach Alpha

	Cronbach Alpha	Standard Value	Information
X1	0.745	0.755	Reliabel
Y	0.827	0.842	Reliabel

Source: Data processing with SmartPLS

The next test is hypothesis testing. Hypothesis testing is done to see if there is an influence from X1 on Y. Based on the following table, it can be seen that the P value of X1 is smaller than 0.05 so it can be concluded that X1 influences Y.

Table 4: P Value

	P Value	Standar Value	Informasi
X1>Y	0.000	< 0.05	H ₁ accepted

Source: Data processing with SmartPLS

The statistical T value is used to see whether the effect of variable X is significant or not on variable Y, from the results of the following table, the statistical value of X1 on Y is higher than 1.96, it can be concluded that X1 has a significant effect on Y.

4.2 Discussion

The results of this study indicate that the organizational culture variable (X) has a positive effect on the quality of accounting information systems (Y) on financial staff employees at Maranatha Christian University. This is supported by the theory put forward by Turban and Volonino (2011) that the value of information systems is determined by the relationship between systems, people, business processes, and organizational culture and also supported by previous research conducted by Setya Budi (2015) showing significant organizational culture on the quality of accounting information systems.

There is also research conducted by Wisna (2015) showing the results that organizational culture affects the quality of accounting information systems, while according to Faiz Bachdim (2017) shows that there is an influence between organizational culture on the quality of accounting information systems.

5. CONCLUSIONS

5.1 Conclusion

Based on the background phenomenon, the framework, the hypothesis of the research results, and the discussion that has been carried out regarding the influence of organizational culture on the quality of Accounting information systems and their impact on relevant and reliable information. So at the end of the research, the authors draw the following conclusions:

1. Organizational culture has a considerable effect on the quality of accounting information systems with a unidirectional relationship, where the better the organizational culture, the quality of accounting information systems will increase and vice versa.
2. Actions or behavior in a company or organization must be in line with norms and ethics.

5.2 Suggestion

Based on the results of the research and discussion and conclusions in this study, it is recommended that further research in the future is expected to examine more complete variables and more respondents considering that organizational culture affects the quality of accounting information systems which will later affect the quality of financial reporting in a company or organization.

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