



The Influence of The Organizational Culture and The Organizational Structure on The Accounting Information System and Its Impact on The Quality of Information

(A Survey in Bandung Cooperatives For SME)

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Abstract

The purposes of this research is to analyze and learn the influence of accounting information system to the quality of information by seeing the organizational culture and the organizational structure. This study uses explanatory research methods, conducted on 33 cooperatives for small medium enterprise in Bandung. The type data is primary data collected by a questionnaires research instruments. Data were collected by a questionnaire distribution and its has been used to evaluated the validity and reliability before hypothesis testing. The analysis data used path analysis and evaluate the hypothesis testing by using software Lisrel 8.7. The result of this study indicates (1) organizational culture and organizational structure influence to the accounting information system. (2) organizational culture, organizational structure and accounting information system influence to the information quality.

Keywords: *organizational culture, organizational structure, accounting information systems, quality of information*

INTRODUCTION

Information is one of the main types of resources available to managers. Information can be managed like any other resource (O'Brien,2005; Sondang P.Siagian,2009; Laudon and Laudon 2012), and attention on this topic comes from two effects. First, the business has become increasingly complex, and second, the computer has achieved improved capabilities (Hirsch,2010). Further, the organization will work well if the quality of information generated within the organization is also good (Laudon,2012). Instead sustainability of the organization will be hampered if the quality of the information is poor (Laudon and Laudon,2007; Hall,2011). Sustainability of an organization is influenced by the importance of the quality of information (Davis,2003; Laudon and Laudon,2007; Schonberger & Lazer,2007; Ismail, 2009).

According to Song Lin and Xiong Huang (2011), information quality refers to the quality of outputs the information systems produces, which can be in the form of reports or online screens. It is defined with four dimensions of information quality: accuracy, completeness, consistency, and currency. The same thing expressed by Hall (2013), Bidgoli (2004) and Azhar Susanto (2008) state that the quality of information is accurate, complete, consistent and precise in time.



Managers in making decisions requires resources resulting from information with high quality (Hall,2011; Nikolai et al,2010; Gelinas et al,2012). Investors, creditors, and other users of financial statements in decision making requires relevant information. Pride et al (2013) states that company will suffer losses if the information received is not appropriate. Therefore, poor information quality can not be used as a basis for decision making and as a tool of control (Marriot and Marriot,2000; Davis,2003). Kieso *et al*(2007) state that poor information quality will lead to decline in corporate earnings and inaccurate decision making.

Quality of information produced by the accounting information system will be used by the users for planning, controlling and running a business (Laudon and Laudon,2007). Kieso (2007) state that reliable information systems needed in every activity of the organization. Appropriate information systems, of course, will produce information quickly, accurately and reliably. Information quickly, accurately and reliably is essential to the company's strategic decision-making to be more advanced and competitive (Laudon and Laudon,2007).

Quality information systems influenced by organizational culture(Clarke,2007; Finnegan and Willcocks,2007). Organizational structure and culture are fundamental factors to be considered in information systems (Clarke, 2007). Joia (2003) state that Within a good data quality focused organizational culture, it is likely that the commitment from the top management would lead to an allocation of more resources, and the organization is likely to have more controls in place. Claver *et al* (2001) studied relationships among information technologies (IT), IS and organizational culture the organizational culture influences this specific process distinguishing between informatic culture and informational culture, the latter being the one allowing an adequate implementation and development of the IS. The culture is in agreement with the IT/IS, it creates cohesion among the members of a firm. Information system designers, when designing an information system for the company can not change the norms that have become a culture within an organization of the company. They should be able to do something that will make information systems more acceptable so that in time the culture will be one part of the information system (Azhar Susanto,2008).

Gordon and Narayanan (1984) study that information systems and organizational structure are both a function of the environment. However, after controlling for the effects of the environment, it does not appear that an organization's information system and structure are significantly related to each other. Other researcher state that information systems and organization structures have been highly interconnected with each other. Over the years, information systems architectures as well as organization structures have evolved from centralized to more decentralized forms (Mukherji,2002). Boockholdt (1999) state that top management communicates the organization's structure by using organization charts and job descriptions. Organization charts identify segments and communicate superior-subordinate relationships. Job description assign responsibility to employees for specific tasks. An organization's structure can have an impact on the type of information system used. Although there are a large number of possibilities, organizational structure typically falls into one of these categories: traditional, project, team, or multidimensional (Stair & Reynolds, 2011).



Phenomenon of information quality in Indonesia, seen from the statement of the finance minister that 10 ministries or institutions that have a poor quality of financial reporting (Agus Martowardojo,2013). Boediono (2011) as vice president state that transparency and accountability in public financial management is still considered far from satisfactory. Over financial reporting as many as 20 ministries and state agencies do not get a fair valuation of the State Audit Board (BPK). Boediono asks the head of the institution increase their commitment in achieving goals, create a plan of action in order to clear his agency immediately obtain an unqualified opinion from the state auditor. Improvement efforts is to improve methods of recording and accounting systems.

Other phenomena is hundreds of cooperatives in Kolaka with problems. A total of 355 of the 520 cooperatives in Kolaka considered problematic by the Department of Trade and Industry Cooperative (Diskoperindag) Kolaka Southeast Sulawesi. The cooperative has problem in reported in the Annual Members Meeting (RAT). In fact, to account for its activities to all members needed RAT report. Nyong Samsul (2012) as Head of Savings and Loans Financing Supervision Diskoperindag Kolaka, also said most of the cooperatives experienced today is about keeping deposits in the form of principal and mandatory savings deposits in member participation. Cooperative is one form of organization in the field of welfare for each member, information system of the loan in cooperative should be well managed and recorded in the books for recording deposits, installment loan, so it is more practical and faster to make report (Thoby,2004) Based on this background, the central theme of research is explicitly formulated as follows: “ The quality of accounting information is believed to be influenced by the accounting information system, while the accounting information system is influenced by the organizational culture and organizational structure.

ORGANIZATIONAL CULTURE

Organizational culture refers to a system of shared meaning held by members that distinguishes the organization from other organizations. Organizational culture provides employees with a clear understanding of “the way things are done around here” (Dwivedi,1995). Schein (2010) and Ivancevich *et al*(2011) state that organizational culture is the way in creating a pattern of view of employee beliefs, values and expectations. The definition highlighted several problems on organizational culture. Cultural organizations to inform members about the rules, norms and values of the organization. Robbins *et al*,(2009) states There are seven primary characteristics of an organisation’s culture: innovation and risk-taking, attention to detail, outcome orientation, people orientation, team orientation, aggressiveness, stability. Moorhead and Griffin (2001) state that organizational culture tend to have emotionally charged, both foreground and background for an organization’s communication. Based on the some opinions, the dimension of this study consists of innovation and risk taking, appreciation to others, outcome orientation, Team orientation and collaboration, aggressiveness and struggle (Moorhead and Griffin,2001 and Keyton,2011).



ORGANIZATIONAL STRUCTURE

Organizational structure is the formal pattern of how people and jobs are grouped in an organization. The organization structure is often illustrated by an organization chart (Robbins and Coulter, 2002; Gibson, et al, 2003). Organizational structure is concerned with the allocation of task and establishment of authority-responsibility between the members of the organization (Nagarajan, 2005). Jones (2007) states that organizational structure is the formal system of task and authority relationships that control how people coordinate their actions and use resources to achieve organizational goals. Vandever and Menefee (2006) said that there are six elements are the guideposts for the creation of an organizational structure. Together they provide discipline to the organization. Discipline in this context, is not meant to be punitive in nature. It is the mechanism that provides control and order: division of Labor, characterization of Jobs, authority, control, decision making, creativity. The dimension of organizational structure includes division of labor, authority, chain of command, span of control, formalization (Boockholdt, 1999; Robbins, 2003; McShane and Glinow, 2005; Vandever and Menefee, 2006; Schermerhorn, 2011;).

ACCOUNTING INFORMATION SYSTEM

An AIS define as a system is a set of two or more interrelated components that interact to achieve a goal. Systems are almost always composed of smaller sub systems, each performing a specific function important to and supportive of the larger system of which it is a part (Romney and Steinbart, 2003). In line with Romney and Steinbart, Azhar Susanto (2008) reveals that Accounting information system can be defined as a collection (integration) of the subsystems or components of both physical and non-physical interact and cooperate with each other in harmony to process transaction data related to financial issues into financial information. Laudon and Laudon (2007) say that it is the basic unit of information system of interconnected components that collect, process, store and distribute information to support decision making and controlling within an organization. records, summarizes, and communicates the various transactions of a company. Accounting information systems vary widely, ranging from manual, pencil and paper systems in some organizations to highly complex electronic systems in other organizations. However, different their forms, though, all accounting systems are built to capture and report the effects of a company's accounting transactions (Godwin and Alderman, 2010).

Piccoli (2008) says components of information system are IT, people, process, and structure. They can be grouped into two subsystems: the technical subsystem and social subsystem. The technical subsystem, comprised of technology and processes, is that portion of the information system that does not include human elements. The social subsystem, comprised of people and people in relation to one another (i.e., structure), represents the human element of IS. Romney and Steinbart (2003), O'Brien (2005), Azhar Susanto (2008) said



that the accounting information system consists of hardware, software, brainware, procedures, databases, and network communication technology.

QUALITY OF INFORMATION

Information quality refers to the quality of outputs the information systems produces, which can be in the form of reports or online screens. It is defined with four dimensions of information quality: accuracy, completeness, consistency, and currency (Davis,2003; Song Lin and Xiong Huang,2011). Accounting information quality is a complex concept, including the values associated with accounting information, accounting conservatism, and earnings management. When the information relates to information used to make decisions, it is said to be useful information. When the information is understandable and useful to users, such information is useful information (Becker,2001; Bidgoli,2004; Hall,2013).

Useful information has the following characteristics: relevance, timelines, accuracy, completeness and summarizing (Hall, 2013). The effectiveness (quality) of information must be evaluated in relation to the purpose to be served—decision making. Effectiveness, then is a function of the decision to be made , the method of decision making to be used, the information already possessed by the decision maker, and the decision maker’s capacity to process information (Gelinas, 2012). The dimensions of this research refers to the opinion Becker (2001), Romney and Steinbart (2003), Bidgoli (2004), Azhar Susanto (2008), Song Lin and Xiong Huang (2011), Hall (2013) that is accurate, complete, relevant and timeline.

THEORETICAL FRAMEWORK

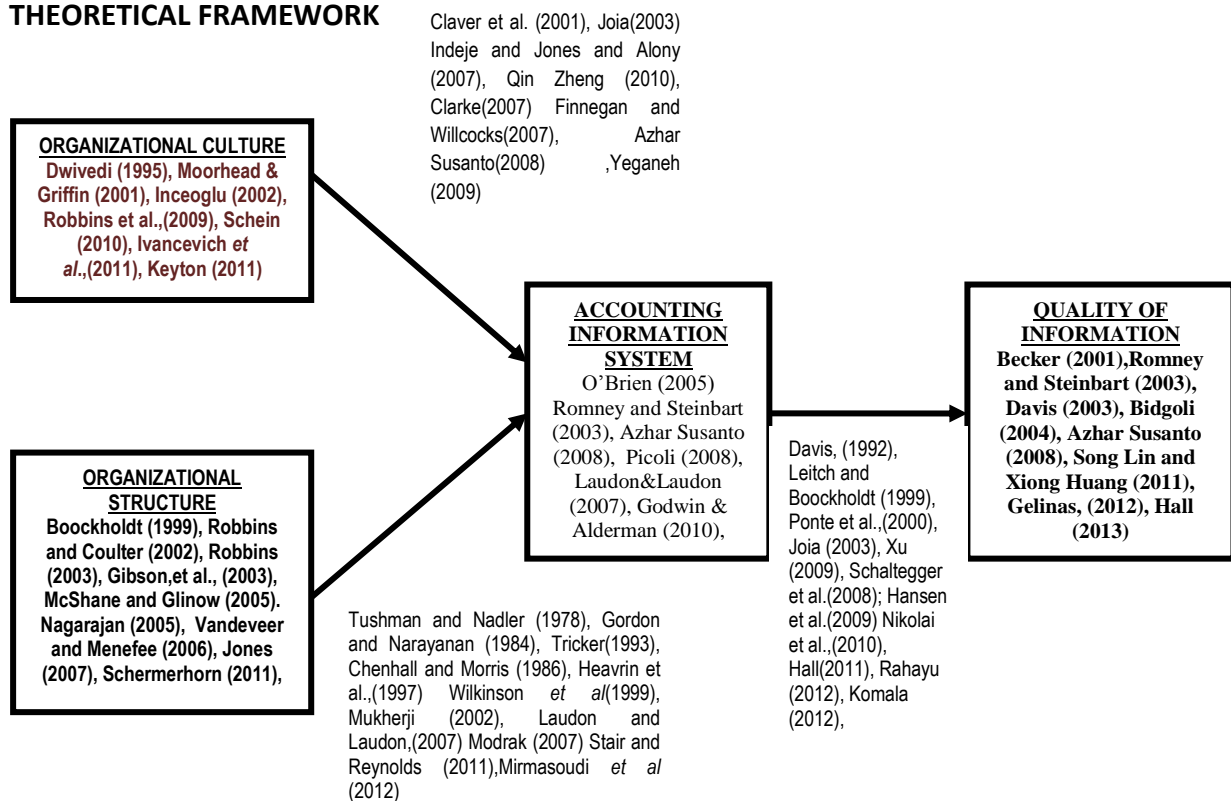




Figure 1: Theoretical Framework of the study

Theoretical framework which is stated by the author is that the accounting information system is influenced by organizational culture supported by the results of research Claver et al (2001), Indeje and Qin Zheng (2010) and Jones and Alony (2007), Yeganeh (2009). Following are result of their study that the organizational culture significantly contributes to the effectiveness of accounting information system. Other researcher state that whether the organization has a culture to promote the DQ. i.e. there must be high quality data in accounting informations systems, it could have a significant impact on its data quality outcomes. Within a good data quality focused organizational culture, it is likely that the commitment from the top management would lead to an allocation of more resources, and the organization is likely to have more controls in place (Joia,2003). So, there is relationships among information technologies (IT), IS and organizational culture (Clarke,2007; Finnegan and Willcocks,2007; Azhar Susanto,2008).

The accounting information system also is influenced by organizational structure, this supported by the result of research Tushman and Nadler (1978), Gordon and Narayanan (1984), Chenhall and Morris (1986), Mukherji (2002), Modrak (2007), Mirmasoudi et al (2012). The organizational structure has significant impacts on the information system and its component, the AIS (Tricker,1993; Heavrin *et al*,1997; Wilkinson *et al*,1999; Laudon and Laudon,2007; Stair and Reynolds,2011).

The quality of information is influenced by the accounting information system; this is supported by the result of research Ponte et al,(2000), Xu (2009), Rahayu (2012), Komala (2012), The overall objective of an accounting information system is to provide information to users (Leitch and Davis, 1992; Boockholdt,1999; Joia,2003; Schaltegger *et al*, 2008; Hansen et al,2009; Nikolai *et al*,2010; Hall,2011).

This study aims to determine the causal relationship between variables through the following hypothesis formation :

Hypothesis 1: organizational culture and organizational structure significantly influence accounting information systems

Hypothesis 2 : organizational culture, organizational structure and accounting information systems significantly affect the quality of information

METHODOLOGY

Methodology used in this study is a survey method, by means of a questionnaire measuring. The unit of analysis are the cooperatives in Bandung. The number of samples used in this study consists of 33 cooperatives in Bandung. Number of questionnaires distributed to each institution is one copy. Respondents of this study are the accounting staff of cooperatives in Bandung. Consisting of 57% of respondents were male and 43% were women. Education 48% were undergraduates and 52% were high school graduates. They mostly have worked 3-5



years. There are 52 close questions such as 11 questions for organizational culture variable, 14 questions for organizational structure variable, 17 questions for accounting information system variable and 10 questions for quality of information variable.

Analysis of the data in this study using path analysis with the help of LISREL 8.70 software. The use of path analysis with the consideration that the pattern of relationships between variables in this study are correlative and causal. This analysis can also be used to see the influence of both direct effects and indirect effects (Harun Al Rasyid,1994; Imam Gojali dan Fuad, 2005).

Variable of this study is an abstract concept that can only be observed indirectly and imperfectly through its effect on the observed variables. Based on the literature review and previous research, the operational definition of variables in this study can be seen in the table below:



Table 1: Operationalization of Variables

Variable	Dimension	Indicator	Scale
Organizational Culture Dwivedi (1995), Moorhead & Griffin (2001), Inceoglu (2002), Robbins et al.,(2009), Schein (2010), Ivancevich et al.,(2011), Keyton (2011)	<ul style="list-style-type: none"> - <u>Innovation and risk taking</u> - <u>Award for others</u> - <u>Outcome orientation</u> - <u>Orientation and team collaboration</u> - <u>Aggressive and struggle</u> 	<ul style="list-style-type: none"> - New opportunities - Take the plunge and experiment - There was no barrier - Tolerance - Justice and respect for others - Attention and expectation of the results - Attention and expectation for action - There is no prejudice and discrimination - Low levels of inter-group conflict - Measures to face competition - Measures to face the conditions outside the organization 	Ordinal
Organizational Structure Boockholdt (1999), Robbins and Coulter (2002), Robbins (2003), Gibson,et al., (2003), McShane and Glinow (2005), Nagarajan (2005), Vandevveer and Menefee (2006), Jones (2007), Schermerhorn (2011),	<ul style="list-style-type: none"> - <u>Division of Labor</u> - <u>Authority</u> - <u>Chain of Command</u> - <u>Span of Control</u> 	<ul style="list-style-type: none"> - There is job description - The repetitive task will improve skill - The division of tasks made more time efficient - the legitimate and legal authority of a person to rule the others - the sufficient rights that allow a person to complete a certain duties - the process of division of labor and the working relationships within an organization - There is company's hierarchy of reporting relationships from the bottom to the top of an organization-who must answer to whom - The chain of command not only establishes accountability, it lays out a company's lines of authority and decision-making power - every task, job position and department has one person assuming responsibility for performance - There is manager's span of control with number people reporting to him - Managers with wide spans of control have many subordinates, and it's not possible for a manager to closely examine activity - Employees under such managers have more authority to perform their jobs and even make decisions than 	



<p><u>Accounting Information System</u> O'Brien (2005), Romney and Steinbart (2003), Azhar Susanto (2008), Picoli (2008), Laudon&Laudon (2007), Godwin & Alderman (2010),</p>	<ul style="list-style-type: none"> - <u>Hardware</u> - <u>Software</u> - <u>Brainware</u> - <u>Procedures</u> - <u>Database</u> - <u>Communication Network Technology</u> 	<ul style="list-style-type: none"> - Data input facilities - Facility main processor and memory - Facility output - Facility to process the data in the organization - Program to run the application - Availability of human resources - The ability of HR - Collect data organization activities - Data Processing activities of the organization - Keep record of activities of the organization - External Financial Data - Financial Data conceptual - Internal financial data - Computers - Channels of communication - Processor communication - Communication Software 	<p>Ordinal</p>
<p><u>Quality of Information</u> Becker (2001), Romney and Steinbart (2003), Davis (2003), Bidgoli (2004), Azhar Susanto (2008), Song Lin and Xiong Huang (2011), Gelinias, (2012), Hall (2013)</p>	<ul style="list-style-type: none"> - <u>Accurate</u> - <u>On Time</u> - <u>Relevant</u> - <u>Complete</u> 	<ul style="list-style-type: none"> - Actual information - One unit information - Checking back - Information is available when needed - Provision of timely data - Available cutting-edge technology - There are benefits for users - The level of detail appropriate - Providing complete information - Information in accordance with the applicable 	<p>Ordinal</p>

FINDING AND DISCUSSION

Result of Validity Test and Reliability Test

Before it is processed and analyzed, the data were collected. through a questionnaire, tested to ensure the validity of the results of the questionnaire were collected. Testing data from questionnaires conducted using product moment correlation (validity index) and reliability coefficient using Cronbach alpha models. After going through the stages of the process, all items of the questionnaire is valid and reliable.

Influence of Organizational Culture, Organizational Structure Of Accounting Information Systems and Implications for Information Quality

Mathematically the relationship between these variables is described as follows:

Line equation for First-Sub Structure

$$Y = P_{YX1}X_1 + P_{YX2}X_2 + \varepsilon_1$$

Line equation for Second-Sub Structure

$$Z = P_{ZX1}X_1 + P_{ZX2}X_2 + P_{ZY}Y + \varepsilon_2$$



Influence of Organizational Culture, Organizational Structure Of Accounting Information Systems

The first hypothesis to be tested is the influence of organizational culture, organizational structure of the accounting information system. Based on the results obtained processing path coefficient of each variable organizational culture, organizational structure of the accounting information system as presented in the following table:

Table 7: Path Coefficients of Each Independent Variable on Accounting Information System

Variable	Path Coefficients	t _{count}	R² = 0.45
X ₁	0,29	1.84	
X ₂	0,47	2.94	

Visually diagram the path of the two independent variables on the accounting information system is described as follows.

Figure 2: Visually diagram the path of the two independent variables on accounting information system

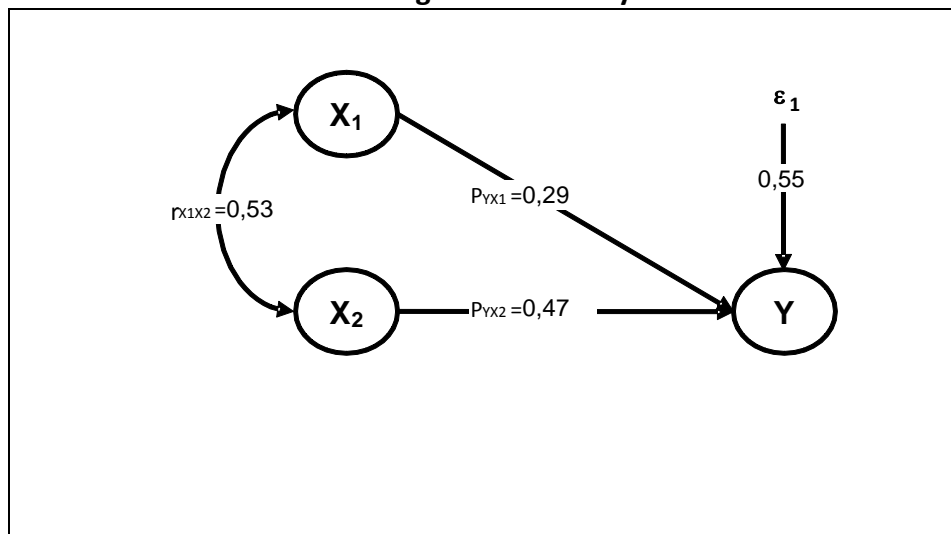


Table 8: Influence of Organizational Culture (X1), Organizational Structure (X2), on Accounting Information Systems (Y)

Independent Variable	Path Coefficient	Direct Influence	Indirect Influence	Total
X ₁	0,29	8.41%	7,23%	15.64%
X ₂	0,47	22.13%	7,23%	29.36%
Simultaneously Influence =				45%



Test Of Influence Simultaneously

To prove whether the two independent variables simultaneously affect the accounting information systems on cooperation in Bandung then be tested with the following statistical hypothesis:

H_0 : All $\rho_{YX_i} = 0$ Organizational culture and organizational structure
 $i = 1,2$ together had no effect on accounting information
 systems on cooperation in Bandung

H_a : There is $\rho_{YX_i} \neq 0$ Organizational culture and organizational structure
 $i = 1,2$ together influence on accounting information systems
 on cooperation in Bandung

Through the coefficient of determination (R^2), we can calculate the value of the F test statistic using the following formula:

$$F_{hitung} = \frac{(n - k - 1)R^2_{Y(X_1, X_2, X_3)}}{k(1 - R^2_{Y(X_1, X_2, X_3)})}$$

$$F_{hitung} = \frac{(33 - 2 - 1) \times 0,45}{2 \times (1 - 0,45)} = 12,2727$$

From Table F for a significance level of 0.05 and degrees of freedom (2, 30) obtained a value of 3.32 F table. Because F_{count} (12.2727) is greater than the F table (3.32), with the error rate of 5% so it was decided to reject H_0 and received H_a . So based on the test results it can be concluded that organizational culture and organizational structure together influence on accounting information systems on cooperation in Bandung. Through the summation of the effects of both independent variables partially, the obtained total influence of organizational culture and organizational structure together to accounting information systems on cooperation in Bandung = 15.64% + 29.36% = 45%, meaning 45% change in accounting information systems on cooperation in Bandung explained by organizational culture and organizational structure. While the remaining 55% is the influence of other factors outside of those two variables.

Influence of Organizational Culture, Organizational Structure and Accounting Information Systems to Quality Information

The second hypothesis to be tested is the influence of organizational culture, organizational structure and accounting information systems to quality information. Based on the results obtained by the data processing path coefficient of each variable of organizational culture, organizational structure and accounting information systems on the quality of information as presented in the following table.



Table 9: Path Coefficients of Each Independent Variable On Accounting Information System

Variable	Path Coefficients	t _{count}	R² = 0,64
X ₁	0,02	0,02	
X ₂	0,64	1,59	
Y	0,23	4,34	

Visually diagram the path of the three independent variables on the quality of information is described as follows

Figure 3: Visually diagram the path of the two independent variables on the quality of information

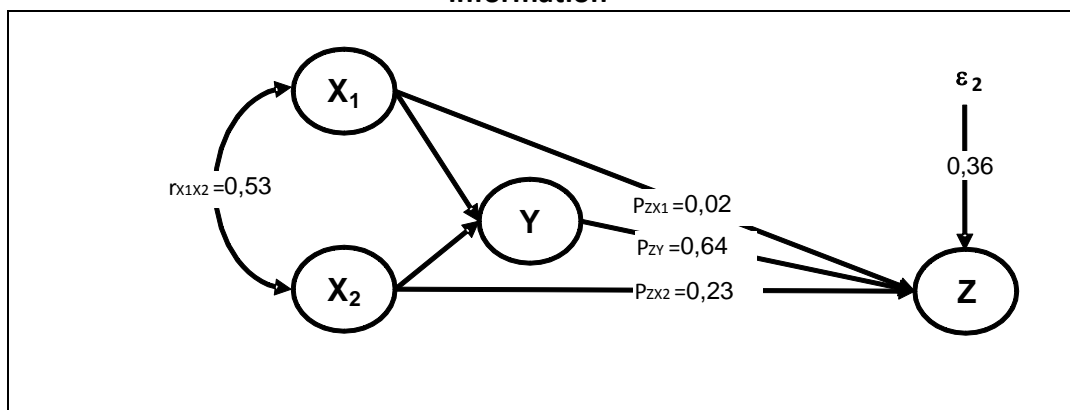


Table 10: Influence of Organizational Culture (X1), Organizational Structure (X2) and Accounting Information Systems (Y) on Quality of Information (Z)

Independent Variable	Path Coefficient	Direct Influence	Indirect Influence	Total
X ₁	0,02	0,04%	0,935%	0,975%
X ₂	0,23	5,29%	9,37%	14,66%
Y	0,64	40,96%	7,41%	48,37%
Simultaneously Influence =				64%

Test Of Influence Simultaneously

To prove whether the three independent variables simultaneously affect the quality of information on cooperation in Bandung then be tested with the following statistical hypothesis:



$H_0 : \text{All } \rho_{ZYXi} = 0$ $i = 1,2,3$	Organizational culture, organizational structure and accounting information system together had no effect on quality of information on cooperation in Bandung
$H_a : \text{There is } \rho_{ZYXi} \neq 0$ $i = 1,2,3$	Organizational culture, organizational structure and accounting information system together had effect on quality of information on cooperation in Bandung.

Through the coefficient of determination (R^2), we can calculate the value of the F test statistic using the following formula:

$$F_{\text{hitung}} = \frac{(n - k - 1)R^2_{Z(YX_1X_2X_3)}}{k(1 - R^2_{Z(YX_1X_2X_3)})}$$
$$F_{\text{hitung}} = \frac{(33 - 3 - 1) \times 0,64}{3 \times (1 - 0,64)} = 17,185$$

From Table F for a significance level of 0.05 and degrees of freedom (3:29) obtained a value of 2.93 F table. Because F_{count} (17.185) is greater than the F table (2.93), with the error rate of 5% so it was decided to reject H_0 and received H_a . Based on the test results, it can be concluded that organizational culture, organizational structure and accounting information system together influence on quality of information on cooperation in Bandung. Through the summation of the effects of both independent variables partially, the obtained total influence of organizational culture, organizational structure and accounting information system together to quality of information on cooperation in Bandung = 0.975% + 14.66% + 48.37% = 64%, meaning 64% change in quality of information on cooperation in Bandung explained by organizational culture, organizational structure and accounting information system. While the remaining 36% is the influence of other factors outside of those three variables.

CONCLUSION, IMPLICATION AND SUGGESTION

Conclusion

Based on the research objectives, the formulation of hypotheses and the results of the study, the following conclusions can be made

1. Organizational culture and organizational structure affect the accounting information system
2. Organizational culture, organizational structure and accounting information system affect the quality of information.

Based on phenomena that poor quality of information produced by the accounting information system in Indonesia, due to poor financial reporting process that does not follow



the existing government standards. Also a lack of qualified accounting personnel, needed to improve the quality of financial reporting information. Associated with the variables in this study, organizational culture and organizational structure are things that can not be separated with the accounting information system. Culture to adhere to standards of governance must be improved. Placement of human resources in the organization structure should be repaired.

Implication

1. For the government, this research provide input in refining the accounting standards for financial reporting with good quality
2. For the community, encourage to be more concerned with the financial statements for the government's information, thus participating in monitoring and encouraging government's improved financial performance.

Suggestion

1. Related to the development of accounting knowledge, this study has shown variable organizational culture, organizational structure and accounting information system have an influence on the quality of information on cooperatives in Bandung. For further research may be able to include other variables that affect the quality of information, for example, leadership, commitment management and other relevant variables.
2. For the next researcher, it is suggested, to investigate further at a different location so that the validity of the research findings of this study can be tested.



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