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THE ORGANIZATIONAL CULTURE ON ACCOUNTING INFORMATION SYSTEMS QUALITY AND IMPLICATIONS ON THE QUALITY OF INFORMATION

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ABSTRACT

A strong organizational culture is widely recognized and is often cited as the reason for the success of the organization, and vice versa, a weak organizational culture can cause problems for the organization. PT Frisian Flag Indonesia is one of the companies that is quite successful in Indonesia, and this success can be achieved because of the harmony between companies that have well socialized the organizational culture to their employees. The objectives to be achieved in this study were to determine the effect of organizational culture on the quality of the accounting information system and to determine the effect of the quality of the accounting information system on the quality of information at PT Frisian Flag Indonesia. The method used is Causal Explanatory, which identifies the causal relationship of various variables and phenomena that exist. The result of the research is that there is a partial influence of organizational culture variables on the quality of the accounting information system of PT Frisian Flag Indonesia Bandung branch with a t value of 5,909 with a significance level of 0,000 and there is a significant influence between the variables of the quality of accounting information systems partially on the quality of PT Frisian information. Flag of Indonesia Bandung branch with t value of 10,888 with a significance level of 0,000

Keywords: *Organizational culture, quality of accounting information systems, quality of information*

INTRODUCTION

According to Adji (2020) any company in its field will not be able to advance and or develop if there is no sense of belonging and no role for its employees to participate in managing the company. Therefore, the existence of organizational culture in the company is very important, because with organizational culture employees will work by applying organizational culture to their work to be able to improve performance and for the betterment of the company. Organizational culture itself can basically be interpreted as a system.

embraced in the company that distinguishes from other companies, because each company has a different organizational culture. The formation of this organizational culture is due to the interaction of parties such as (1) those who founded the organization / company; (2) the party who is the owner of the organization / company; (3) human resources; (4) *stakeholders*; and (5) the community. As for an organization / company compliance of members in the organizational culture is something that can be said to be important, because the compliance of members in the organizational culture will make members have a sense of belonging, so that it will defend and maintain the entire organization / company.

Furthermore, regarding the Accounting Information System, it was stated that the Financial Services Authority (OJK) has launched SIA named Integrated Accounting Information System (SI-AUTO) with the aim to be able to improve the management of matters related to financial that are accountable and quality in the OJK area, in order to create financial management in OJK that is integrated between one field with other fields, such as financial planning, payment system, taxation calculation, asset management, and others. With this integrated system, of course, the quality of management becomes more improved and more transparent and accountable. The existence of this is one of the improvements carried out by OJK, because one of the work cultures of OJK is to be able to continue to provide the best for the financial industry in particular, as well as the nation and the country in general. With the transformation carried out by OJK, it is expected to be able to produce *real-time* financial statements whenever needed, because financial statements can now be generated automatically through SI-AUTO.

As for the implementation of other Accounting Information Systems (SIA), among them is the Village Community Empowerment Social Service held via application training of Village Owned Enterprises (SIA BUMDes). According to Bram Brahmana said that BUMDes must be managed by the manager himself and should not be interfered with by the owner of capital including the village head. BUMDes must see the potential in the tourism sector, because this is the easiest to sell and can be the Village Revenue and Spending Budget (APBDes). Village Fund (DD) and Village Fund Budget (ADD) disbursed to villages aims to accelerate the development carried out from the village. Then it is managed by the village which in fact understands exactly how the condition of the village and how to develop it. According to Hidayatullah Sjahid, SIA BUMDesa training aims to conduct transparency in the management of BUMDes. Because BUMDes capitalized from the Village Fund which was lowered by the government.

Several previous studies have been conducted, including Ramadan & Fachrudin (2017) whose results suggest that the quality of information is influenced by organizational culture. Then research by Saleh, et al (2012), the results of his research suggest that the quality of accounting information is influenced by the quality of information systems (SI), and the quality of SI and the quality of accounting information have an influence on user satisfaction. Furthermore, Septianita research, et al (2014), the results of his research suggest that user satisfaction is influenced by the quality of the system m, and the quality of information. Next research Suhendro (2017), the results of his research suggest that user satisfaction is influenced by the quality of information.

As for previous research on factors that affect the Quality of Accounting Information Systems (SIA), the first is that SIA Quality is influenced by Organizational Culture researched by Susilawati et al (2018), Maryana (2013), Raspati (2015), and Tripambudi and Adityawarman (2014). Subsequently the quality of SIA is influenced by the Organizational Structure researched by Tripambudi (2014). Then sia quality is influenced by user capabilities researched by Raspati (2015), Rimayanti and Rahayu (2014), Yahuza (2013), Turnip (2013). Furthermore, sia quality is influenced by internal control researched by Rimayanti and Rahayu (2014). The last quality of SIA influenced by Information Technology was researched by Turnip (2013).

The object of this study is PT Frisian Flag Indonesia, a company that produces a variety of dairy products intended for Indonesian children. This company is generally known by the public by the widespread name of Flag milk. The company itself has been running with Indonesian children for more than 95 years, and in that time the company also continues to contribute to Indonesian children with its commitment to participate in the growth of Indonesian children to achieve brilliant achievements through nutritious dairy products produced. The organizational culture owned by PT Frisian Flag Indonesia is called the AAA Mindset and Behavior, which consists of *Alignment* meaning harmony (clarity to win together), *Accountability* means responsible for success, and *Action* means action to develop employees and businesses. In a company, a strong organizational culture is recognized as one of the reasons for the success of a company, so it also applies the opposite, where if the organizational culture is weak, it will cause many problems in the organization that can cause company setbacks. Therefore, the organizational culture in a company must be created, maintained and as much as possible can be strengthened by positive things in the company (library.binus.ac.id, 2020). Likewise, at PT Frisian Flag Indonesia, the company must be able to properly introduce and socialize the organizational culture to its employees so that there is harmony between the company and employees, because if there is a misalignment in the company, then the company certainly will not be able to progress and develop.

In this study, researchers are interested in conducting further research on organizational culture at PT Frisian Flag Indonesia because this company is one of the companies that are quite successful in Indonesia, and that success, of course, can be achieved because of the harmony between companies that have well socialized organizational culture to their employees. Because without the socialization of good organizational culture the company can certainly not advance let alone develop. Furthermore, researchers want to know the influence of this organizational culture on the quality of SIA and its implications on the quality of information, because after all the quality of information is created because employees can work in harmony and along with the company because it has implemented well the organizational culture in the company, so that the information produced also has qualities that can be accounted for by employees in the company. aforementioned.

THEORETICAL FOUNDATION

Organizational Culture

Robbins and Judge (2013: 512) suggest that organizational culture is a system of values and beliefs in the organization that serves as a guideline for thinking and acting within the organization in order to achieve company goals.

Quality of Accounting Information Systems (SIA)

Information System Quality (SI) according to DeLone and McLean in Istianingsih and Wijanto (2009: 6) means a focus on the performance of information systems consisting of hardware, software, policies and procedures that can provide information needed by users consisting of *ease to use (ease to use)*, *ease to access (flexibility)*, *system reliability (reliability)*. Meanwhile, according to Susanto (2013: 14), sia quality is the integration between all elements and accounting subunits that are related to each other in building an SIA that can produce quality information output for users.

Quality of Information

The quality of information is a level where information has characteristics in terms of content, form, and time, where it makes information can provide value for its users (O'Brien, 2005). The quality of information is the quality of *the output (output)* where this output is in the form of information generated from inputs that are *input* and processed by information systems (Rai et al., 2002). While according to Bodnar and Hopwood (2006: 15) the quality of information is the level at which a data that is input for the system has been processed by the information system into an output that has meaning for its users, which can be a fact and or a useful value for the user. This information, can be said to be of quality if it is in accordance with the expectations and what the user wants. With relevant and accurate decision making will be able to increase more value for the company. So that the impact, if the quality of information increases it will and will allow the achievement of improving the progress of the company will be obtained (Teo and Wong in Krisdiantoro et al, 2018).

Previous Research

Some previous studies related to research raised by researchers can be seen in the table below.

Table 1 Previous Research

Name and Year	Heading	Research objectives	Analysis Tools	Result
Bramasto and Marginingsih (2017)	Influence of information technology and Organizational Culture on the quality of	To know the great influence of information technology and organizational culture on the	Multiple linear regression analysis, correlation analysis, determination	Based on the results of research coefficient of determination there is a strong influence of information technology on the quality of

	information systems Accountancy	quality of accounting information systems.	coefficient analysis	accounting information systems.
Sari (2012)	Influence of organizational culture on the effectiveness of the application of public sector accounting and its impact on <i>good governance</i>	To find out the Influence of Organizational Culture on the Effectiveness of Public Sector Accounting Implementation	PathAnalysis (<i>Path Analysis</i>)	Organizational culture has an influence on the application of public sector accounting.
Brahmasari and Suprayetno (2008)	The influence of work motivation, leadership and organizational culture on Employee job satisfaction and its impact on the company performance	Aim at analyzing the influence of work motivation, leadership, and corporate culture on employee job satisfaction, and its impact on the company's performance.	Structural Equation Modeling (<i>SEM</i>)Analisis	Organizational culture affect employee job satisfaction, and organizational performance influences the company's performance.

Based on the previous studies described above, the differences between previous studies and this study are as follows:

1. The research variables studied were different, Researchers used independent variables of organizational culture and sia quality and information quality depnden variables,
2. Data analysis used differently, Researchers use multiple regression analysis approach

Thoughts

Thoughts on this study can be seen in the following image:

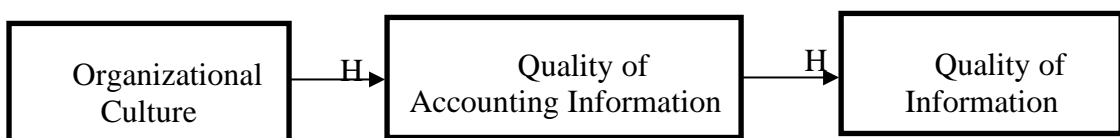


Figure 2.1 Thoughts01

Hypothesis Development

The hypotheses in this study are:

H1: Organizational culture has a significant influence on the quality of accounting information systems.

H2: The quality of accounting information systems has a significant effect on the quality of information.

RESEARCH METHOD

Population, Sample, and Sampling Techniques

The sampling technique in this study is a *probability sampling* technique. Sugiyono (2011:122) suggests that *probability sampling* is a sampling technique with the system providing equal opportunities for each member of the population to be assigned to a sample in the study.

Next for the sample size, researchers use the formula Slovin, namely:

$$n = \frac{N}{1 + N(d)^2}$$

Based on the calculation of the Slovin formula above, the number of samples in this study is as many as 50 employees of PT Frisian Flag Indonesia Bandung branch.

Operational Definition of Variables

Below can be seen the operational definition of variables in this study.

Table 2 Definition of Variable Operations

No.	Variable	Definition	Dimension	Indicators	Scale
1	Organizational Culture	The value system and beliefs in the company are used as guidelines in order to achieve the company's goals.	1. Innovation and risk-taking 2. Attention to detail or detail 3. Result orientation 4. Orientation of people 5. Team orientation 6. Aggressiveness 7. Stability/ stability Source: Sagita et al (2018:75)	Questions 1-2 Questions 3-4 Questions 5-6 Questions 7-8 Questions 9-10 Questions 11-12 Questions 13-14	Likert
2	Quality of accounting information systems	Integration of parts related to financial management to be able to produce financial information <i>in real time</i> .	1. Flexibility (<i>Flexibility</i>) 2. Ease of use (<i>Ease of use</i>) 3. System reliability (<i>Reliability</i>) 4. Integration (<i>Integration</i>) Source: DeLone and McLean (2003)	Questionnaire No. 1-2 Questionnaire No. 3-4 Questionnaire No. 5-6 Questionnaire No. 7-8	Likert
3	Quality of Information	The level of information seen in terms of content, shape, and/or time, which can provide value to its users.	1. Relevancy (<i>Relevancy</i>) 2. Accurate (<i>Accuracy</i>) 3. On time (<i>Timeliness</i>) 4. Completeness (<i>Completeness</i>) Source: McLeod and Schell (2008:46)	Questionnaire No. 1-2 Questionnaire No. 3-4 Questionnaire No. 5-6 Questionnaire No. 7-8	Likert

Validity and Reliability

A validity test is a test conducted on questionnaire items to make it known if the items are valid or not (Ghozali, 2009). The items in this validity tested questionnaire are declared valid if they are able to reveal something to be measured. SPSS in this study was used to conduct validity tests. Reliability test is a test conducted to get reliable questionnaire items (Sugiyono, 2011). SPSS in this study was used to conduct reliability tests. An instrument to be used in a study can be said to be reliable if *cornbach's alpha* value is more than 0.7 (Riwidikdo, 2007:161). And as a result, the entire questionnaire has met the tests of validity and reliability.

Data Analysis Techniques

The data analysis techniques in this study are as follows with multiple regression tests through 2 Tests and have qualified. Classic Assumption Test: The Normality Test is a test performed on variables in a study to see if the data is normal distribution or not (Ghozali, 2009). Researchers used *the Kolmogorov-Smirnov Normality Test* with SPSS to conduct a normality test on the study. Multicollinearitytest, in a study by researchers used to determine the existence or absence of deviations in the classical assumption of multicollinearity, because the prerequisite that must be met in research using regression models is the absence of multicollinearity (Ghozali, 2009). Spss in this study were used to conduct multicollinearity tests.

And for the influence test with multiple regressions for data processing is done with the Hypothesis Test, with the Coefficient of Determination Test (R^2), according to Ghozali (2009) is a test conducted on a study to see the extent of the model's ability to explain existing variations of variable-research. The value of this coefficient of determination is between zero and 1 (one). SPSS in this study is used to perform determination coefficient tests. And the T Test (Partial Test) according to Ghozali (2009) is a test conducted to look at the partial influence of research variables. The significance rate is 5%. SPSS in this study was used to conduct tests.

RESULTS AND DISCUSSIONS

Determination Coefficient Test

The coefficient of determination^(R^2) is performed in a study to see the extent of the model's ability to explain existing variations in research variables.

Table 3 Test coefficient of organizational cultural determination

On the Quality of Accounting Information Systems				
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
	0.649	0.421	0.409	2,06947

a. Predictors: (Constant), Organizational Culture

The table above shows the value of R square of 0.421. Thus it can be said that 42.1% of the quality of accounting information systems is influenced by organizational culture. The remaining 57.9% was affected by other factors outside the model.

Table 4 Coefficient of Determination of Quality of Accounting Information Systems On Information Systems

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.844	0.712	0.706	1,36096

a. Predictors: (Constant), SIA Quality

The table above shows the value of R square of 0.712. Thus it can be said that 71.2% of information quality is affected by the free variable quality of accounting information systems. The remaining 28.8% was affected by other factors outside the model.

Test T (Partial)

The T test is a test performed to partially see the influence of research variables. The result is:

Table 5 Tests T (Partial Influence) Organizational Culture on The Quality of Accounting Information Systems

Type		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig
1	(Constant)	7,110	5,276		1,348	,184
	Organizational Culture	,475	,080	,649	5,909	,000

a. Dependent Variable: SIA Quality

So it can be concluded that the organizational culture is partially significant and positive to the accounting information system of PT Frisian Flag Indonesia Bandung branch.

Tabel 6 Test T (Partial Influence) Quality of Accounting Information Systems Against Information Systems

Type		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig
1	(Constant)	8,411	2,768		3,038	,004
	SIA Quality	,786	,072	,844	10,888	,000

a. Dependent Variable: Quality of Information

So, it can be concluded that the quality of SIA is partially significant and positive to the quality of information of PT. Frisian Flag Indonesia Bandung branch.

Partial Influence of Organizational Culture on Accounting Information Systems PT. Frisian Flag Indonesia Bandung Branch

This condition means that the better the company's organizational culture, the better the quality of SIA PT Frisian Flag Indonesia Bandung branch. The positive influence of organizational culture is because employees are able to innovate and take risks, employees are able to pay attention to details and details, employees are always results-oriented, oriented to people and teams, aggressive in work and have very high stability. The above things are able to make the quality of the information system becomes good as well.

Partial Influence of the Quality of Accounting Information System On the Quality of Information of PT Frisian Flag Indonesia Bandung Branch

While based on regression equations, the coefficients for these variables are positive, so it can be interpreted that the influence given by accounting information system quality variables on the quality of information is positive. This condition means that the better the quality of the company's accounting information system, the better the quality of information resulting from PT Frisian Flag Indonesia Bandung branch. The positive influence of the quality of accounting information systems is due to the information system is flexible, easy to use, the system is reliable, and integrated with all parts.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the description of the results of the research and discussion above, the author concluded in accordance with the purpose of the study, namely: There is a partial influence of organizational culture variables on the quality of the accounting information system of PT Frisian Flag Indonesia Bandung branch with a calculated value of 5,909 with a significance level of 0.000. And there is a partial influence of accounting information system quality variables on the quality of information of PT Frisian Flag Indonesia Bandung branch with a calculated value of 10,888 with a significance level of 0.000.

Suggestion

The suggestions that can be conveyed by the author related to the results of research and discussions that have been concluded above, company PT Frisian Flag Indonesia Bandung branch better maintains the values of organizational culture and maintains the quality of accounting information systems because it is proven to have made the quality of company information very good. And it can be further improved organizational culture in the company PT Frisian Flag Indonesia Bandung branch, especially on the indicator of the orientation of results and leadership issues that does not focus on how to achieve the results carried out by

employees because the average value of indicators and problems have the smallest average value. Similar research should be conducted with additional variables outside the model because there are still variables outside the model that affect the quality of information of PT Frisian Flag Indonesia Bandung branch.

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