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Investigating Accounting Information Quality and Accounting Information Systems through Organizational Factors (Survey on Manufacturing Companies in Bandung-Indonesia)

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Abstract

Quality of accounting information was needed by users in every organization in order to make a sound decision. The quality of accounting information only generated through the successful implementation of accounting information systems. Accounting information system is an integration of system components that work harmoniously to produce financial information. The aim of this study is to investigate the influence of organizational factors such as organizational culture and organizational structure on accounting information system quality and its implication to accounting information quality. This study was conducted in 32 manufacturing companies located in Bandung with 79 managers and accounting staff as respondents. The results showed that organizational culture, organizational structure significantly influence to accounting information system. Likewise, the quality of accounting information is affected by the quality of accounting information systems

Keywords: Accounting information system, organizational culture, organizational structure and accounting information quality.

INTRODUCTION

Business continuity of an organization is influenced by the quality of information (Joia, 2003, p.278). Quality information is information that has benefits for users, high value and are free from errors (Schonberger & Lazer, 2007, p.244). Information quality criteria are relevant, accurate, timely and complete (Song Lin & Xiong Huang, 2011, p.302; Gelinas & Dull, 2008, p.19). The information, which not meet the criteria of quality information is information that is not useful (Kieso *et al*, 2007, p.41). When an organization uses information that is not qualified or inadequate, then the decision is a decision that is not effective (Wilkinson, 2000, p.7). Without adequate and quality information, organization can not survive (Gelinas & Dull, 2008, p.iv).

Phenomena that occur in Indonesia, financial statements of the state and business entities can not be used as a handle to identify and anticipate the circumstances and the basis for decision-making (Anwar Nasution, 2011). The problems that arise as a result of not qualified accounting information, should not appear in a manufacturing company in Bandung.

Quality accounting information is only generated through the application of quality accounting information system (Sacer *et al*, 2006). Information must support the information needs of management (Leitch & Davis, 1992, p.7) and accounting information system built to provide information (Hansen & Mowen, 2009, p.4) which is used for operations and decision-making (Wilkinson, 1989, p.5). Accounting information systems



exist in every organization with the same goal of providing information to users (Boockholdt, 1999, p.1). Information system that is not integrated well have implications for the things that are not fit for purpose, as happened in PT.Jamsostek. PT. Jamsostek not effectively manage labor social security data, so they need to reform the information systems and information technology that supports the reliability of the data. PT. Gema Graha Sarana, Tbk, also experienced problems in information systems. According to Dedy Rochimat (2012) The information systems between division has not met the concept of integration process, so it effect on the effectiveness of the work. The conditions described above, illustrates the implementation the accounting information system that has not been qualified, which is characterized by the absence of quality information generated (Sacer *et al*, 2006).

One of the factors that affect the organization of information systems is the organizational culture (Clarke, 2007, p.114). Organizational culture can always be found embedded in the organization's information system (Laudon & Laudon, 2007, p.86). Those are two things that are closely related to each organization (Finnegan & Willcocks, 2007, p.46). The value of information systems is also determined by the relationship between information systems, people, business processes, and organizational culture (Turban & Volonino, 2011, p.25). Organizational culture is a set of values and beliefs that influence the behavior of members of the organization (DuBrin, 2005, p.287) and serves as a means to unify the activities of the members of an organization that consists of a collection of individuals with a variety of different background (Kreitner & Kinichi, 2003, p.72). Organizational culture can be reinforcing or inhibiting for a change (Robbins & Judge, 2007, p.264). The statement was supported by the results of research conducted by Coles- Kemp (2009). The result indicated that organizational factors (one of them is organizational culture) have an influence on the development of information systems. In line with the research Coles-Kemp, research conducted by Xu (2009) also states that not only the structure of the organization that must be considered by a company in the development of accounting information systems but other factors which should be considered, is organization's culture.

Another factor that affects the organization of information systems is organizational structure (Stair & Reynolds, 2011, p.77; Wilkinson *et al*, 1999, p.39). Research conducted by Gordon and Narayanan (1984) and Mukherji (2002) found that between organizational structure and information systems are the two things are interrelated. This was confirmed by Tricker (1993, p.45) who states that the organizational structure and information systems is a thing that can not be separated because it is interdependent with each other. Robbins & Judge (2009, p.553), said that the organizational structure is a framework that describes how the division of tasks (Nagarajan, 2005, p.165), resources and coordinated parts company (Robbins & Coulter, 2002, p.256). If management decides to make changes to the organization, the organizational structure will be modified to support that changes (Robbins & Judge, 2007, p.236).

The Problem Statement

From the description of the background research that has been presented, the problem statements are as follows:

1. How much the influence of organizational culture on the quality of accounting information systems



2. How much the influence of organizational structure on the quality of accounting information systems
3. How much the influence the quality of accounting information system of the quality of accounting information

Accounting Information Systems

Romney & Steinbart (2012, p.30) defines an accounting information system is a system that collects, records, stores, and processes the data to produce information for decision makers. In line with the above definition, Weygandt *et al* (2011, p.88) expressed his opinion that an accounting information system collects and processes transaction data and then disseminates the financial information to interested parties. Meanwhile Wilkinson (1989, p.4) define accounting Information System can be defined as an integrated framework within a firm that employs physical resources to transform economic data into financial information.

Quality of Accounting Information Systems

According to Azhar Susanto (2008, p.374) the fundamental role of accounting information systems is to produce quality accounting information. Meanwhile, Laudon & Laudon (2012, p.548) states quality information system is an information system that blends technical efficiency with sensitivity to organizational and human needs, leading to higher job satisfaction and productivity. Stair & Reynolds (2010, p.57) declare a quality information system is usually flexible, efficient, accessible, and timely. Meanwhile, Sedera & Gable (2004) stated that the quality of the information system is ease to use, ease to learning, user requirements, system features, system accuracy, flexibility, sophistication, integration, and customization.

Integration, flexible, reliability, and efficient are used to measure accounting information systems quality

Quality of Accounting Information

According To Romney & Steinbart (2012, p.5) information is data that have been organized and processed to provide meaning to a user. User typically need information to make decisions or to improve the decision making process. Meanwhile Hall (2011, p.10) suggests the difference between information and data as follows, data are facts, which may or may not be processed (edited, summarized, or refined) and have no direct effect on the user. By contrast, information causes the user to take an action that he or she otherwise could not, or would not, have taken.

Quality of Information

Schonberger & Lazer (2007, p.244) says that high quality information is information that is fit for use and of high value to its customers, because it is free of errors or other deficiencies. Davis (2003, p.62), states that information quality is a global judgment of the degree to which these stakeholders are provided with information of excellent quality, with regard to their defined needs excluding user manuals and help screens (features of System Quality). Based on the insights of experts in the above, it can be said that the quality of information is information which is appropriate to be used because it is free of errors or other shortcomings.

Information Quality Characteristics

According to Hall (2011, p.12), useful information has the following characteristics namely relevance, timeliness, accuracy, completeness and summarizing. Added by Wilkinson *et al* (2000, p.7), useful information qualities are relevance, accuracy, timeliness, conciseness, clarity, quantifiability and consistency. According to Azhar Susanto (2008, p.13), accounting information has four dimensions of quality information, namely accurate (the accounting information truly reflect the situation and existing conditions), relevant (accounting information produced completely in accordance with the requirements), timely (accounting information available at the time when the information is necessary) and complete (the generated accounting information has been completely desirable and necessary). Based on the notions described above, the dimension of accounting information quality are accurate, relevant, timely, complete, and reliable.

Organizational Structure

According to Schermerhorn (2011, p.237) organizational structure is defined as the way in which the various parts of an organization are formally arranged is usually referred to as the organizational structure. Robbins (2003, p.425), adding that an organizational structure defines how job tasks are formally divided, grouped, and coordinated. McShane & Glinow (2005, p.446) states that organizational structure refers to the division of labor as well as the patterns of coordination, communication, work flow and formal power that direct organizational activities. Based on the statements above, it can be said that the organizational structure is a formal system which reflects the distribution of responsibilities, duties and authorities that control the coordination of the activities of people to achieve organizational goals.

Characteristics of Organizational Structure

According to Robbins & Coulter (2002, p.256), in the design and modification of organizational structure, there are seven essential elements that must be considered, namely work specialization, departmentalization, chain of command, span of control, centralization and decentralization and formalization. Vandevener & Menefee (2006, p.146) describes the six elements that make up the structure of the organization, namely : division of labor, characterization of jobs, authority, control, decision making, and creativity. In line with this, McShane & Glinow (2005, p.449-455) states that elements of the organizational structure is span of control (refers to the number of people directly reporting to the next level in the hierarchy), centralization and decentralization (centralization is the degree to which formal decision authority is held by a small group of people, typically those at the top of the organizational hierarchy), formalization (is the degree to which organizations standardize behavior through rules, procedures, formal training and related mechanism), departmentalization (specifies how employees and their activities are grouped together).

Based on the notions above, it can be said that the measurement of organizational structure in this study using the dimensions namely formalization, delegation of authority, departmentalization and span of control.

Organizational Culture

DuBrin (2005, p.287) suggests that organizational culture is the system of shared values and beliefs that actively influenced the behavior of organization member. In line with that definition, Robbins & Coulter (2002, p.58) explained that organizational culture is a

system of shared meaning and beliefs held by organizational members that determines, in large degree how they act. Based on the statements set forth above, organizational culture can be said as the culture of the organization that shared values, beliefs and important goals shared by most people in the group, which tends to shape the behavior and norms of group behavior.

Characteristics of Organizational Culture

From Greenberg and Baron (2008, p.544) statements, there are 4 (four) dimensions contained in the culture, namely attitudes, values, behavioral norms, and expectations shared by organizations member. Whereas, McShane & Glinow (2005, p.419) provides seven dimensions of organizational culture, namely : innovation, stability, respect for people, outcome orientation, attention to detail, team orientation and aggressiveness. In line with this, Robbins & Coulter (2012, p.52) also suggests the seven dimensions of organizational culture namely attention to detail (degree to which employees are expected to exhibit precision, analysis, and attention to detail), outcome orientation (degree to which managers focus on results or outcomes rather than on how these outcomes are achieved), people orientation (degree to which management decisions take into account the effects on people in the organization), team orientation (degree to which work is organized around teams rather than individuals), aggressiveness (degree to which employees are aggressive and competitive rather than cooperative), stability (degree to which organizational decisions and actions emphasize maintaining the status quo), innovation and risk taking (degree to which employees are encouraged to be innovative and to take risks).

Based on the notions above, the measurement of organizational culture is using attention to detail, outcome orientation, people orientation, team orientation, aggressiveness, stability, innovation and risk taking.

Theoretical Framework

According to Stair & Reynolds (2011, p.77); Wilkinson *et al*, (1999, p.39) one of the factors that affect the implementation of the accounting information system is the organizational structure. In line with the statement, Turban *et al*, (2006, p.16) states that the organizational structure is the main thing that must be considered in the preparation of information systems. Hierarchy of organizational structure is the basic framework for the design of information systems. The greater the hierarchical structure of the organization the more complex information systems are built, in addition to the range of control in the organizational structure also affects information systems (Scott, 2001, p.6)

The theory is reinforced by research conducted by Salehi & Abdipour (2011) who found that the organizational structure is indicated as one of the factors that hinder the implementation of accounting information systems in the company listed in Turkey. Similarly, the research Nagappan *et al*, (2009) also states that the information system is influenced by the structure of the organization.

Organizational culture has a significant influence in the development and operation of information systems (Stair, 1992, p.45). Stair & Reynolds (2010, p.53) states organizational culture is also a positive influence on the successful development of a new information system. Salehi & Abdipour (2011) research also mentioned that the results of empirical tests on the company listed in Iran showed that one of the factors that an obstacle to the establishment of the accounting information system is the organizational culture organizational structure in addition to other factors, environmental factors, etc. Thus it can

be said that the organization culture should not only be considered at the time the information system established but should remain a concern as well as information systems are run and developed.

The quality of accounting information systems will produce the quality of accounting information, which is used by users in making decisions (Laudon & Laudon, 2012, p.14). Added by Hansen & Mowen, (2009, p.4), the overall objective of the accounting information system is to provide information to the user. Accountant companies prepare both financial accounting and managerial accounting reports, and the information derived from the same information system (Nikolai *et al*, 2010, p.7) that is the accounting information system. Poor information quality can have an impact on a significant social and business. More organizations are realizing that quality information is critical to their success, but not many of them who take effective action against this reality (Joia, 2003, p.278). Results of research conducted by Xu (2009) showed that quality information is one of competitive advantage for an organization. In the accounting information system, the quality of the information provided is essential for the successful implementation of the system. Another study conducted by Fardinal (2013) describes the influence of the internal control system on the quality of accounting information systems and on the quality of accounting information. Similarly to the research conducted by Adeh Ratna Komala (2012) and Siti Rahayu Kurnia (2012), the results of empirical studies show that the quality of accounting information system has an influence on the quality of accounting information.

Based on the above framework, the hypothesis proposed in this study are:

Hypothesis 1:

Organizational structure affects the quality of accounting information systems

Hypothesis 2:

Organizational culture affects the quality of information systems akuntansi

Hypothesis 3:

Accounting Information Systems effect on the quality of accounting information

Research Method

The method used is descriptive and verification methods. Data used in this study are primary data. The unit of analysis in this study is a manufacturing company (garment and textile exports) in Bandung. The total of the companies are 77 companies (www.kemenperin.go.id), while the unit of observation is the staff and accounting manager. The instrument used in this study is a questionnaires. Sampling was done by simple random sampling technique. Minimum number of samples was determined using the formula Slovin as many as 32 companies.

Data Analysis

Questionnaires which were returned and can be processed as many as 79 questionnaires from 32 companies. The data in this study were analyzed using path analysis method with the help of LISREL 9.1. With previous validity and reliability test.

Validity test conducted on items that have been prepared on the operationalization of the variables along with the indicators. Each variable was measured by using a few items statements. The value of the correlation coefficient (r) of each item statement is greater than r table is 0.1864. This shows that all valid point statement and fit for use as a measuring tool for research.



A construct or variable said to be reliable if the Cronbach Alpha value > 0.60 (Nunnally in Ghazali, 2011: 42). So it can be concluded that all the items of each variable is reliable and can be tested further.

Data Analysis and Hypothesis Testing

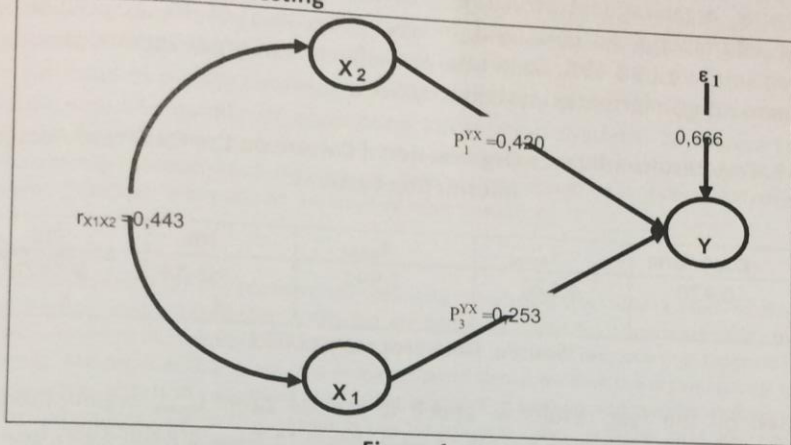


Figure 1
Path Diagram

Through the values contained in Figure 1 can be calculated the influence of each independent variable is the organizational structure and culture of the organization on the quality of accounting information as presented in the following table.

Table 1: Effect of the Organizational Structure and Organizational Culture on the Quality of Accounting Information Systems

FREE VARIABLE	Path Coefficient	Direct Influence	Indirect Influence	Total
X ₂	0,420	17,64%	7,67%	25,31%
X ₁	0,253	6,40%	1,69%	8,09%
Influence In Together =				33,40%

Source: Data processing LISREL 9.1

Simultaneously, organizational culture and organizational structure able to explain the quality of accounting information system by 33.40% and the remaining 66.60% is explained by other factors. Between the two independent variables, organizational culture (X₂) gives the greatest influence on the quality of accounting information systems, whereas organizational structure variables (X₁) gives a smaller effect on the quality of accounting information systems.

Table 2. Test Results Organizational Structure Influence on the Quality of Accounting Information Systems

Koef. line	t _{count}	t _{tabel}	Ho	Ha
0,253	2,490	1,992	rejecte d	accepte d

Source: Data processing LISREL 9.1



Based on the test results, above can be seen t_{count} organizational structure variables (2.490) is greater than t_{tabel} (1,992). Because t_{count} greater than t_{tabel} , then the error rate of 5% was decided to reject H_0 . These test results provide empirical evidence that the organizational structure affects the quality of accounting information systems.

Directly organizational structure provides 6.40% influence on the quality of accounting information systems, and indirectly because of its association with the organization's culture by 1.69%. So in total the influence of organizational structure on the quality of accounting information system is 8.09%.

Table 3. Test Results Influence Organizational Culture on the Quality of Accounting Information Systems

Koef. Line	t_{count}	t_{tabel}	H_0	H_a
0,420	4,120	1,992	rejecte d	accepte d

Source: Data processing LISREL 9.1

Based on the test results in above it can be seen t_{count} organizational culture variables (4.120) is greater than t_{tabel} (1,992). Because t_{count} greater than t_{tabel} , then the error rate of 5% was decided to reject H_0 . These test results provide empirical evidence that organizational culture is a partial effect on the quality of accounting information systems.

Organizational culture is directly influenced by 17.64% on the quality of accounting information systems, and indirectly because of its association with the organizational structure of 7.67%. So in total the influence of organizational culture on the quality of accounting information system is 25.31%.

Table 4. Test Results Influence Quality of Accounting Information System on the Quality of Accounting Information

Koef. Line	t_{count}	t_{tabel}	H_0	H_a
0,473	13,807	1,992	rejecte d	accepte d

Source: Data processing LISREL 9.1

Based on the test results above can be seen t_{count} variable quality of accounting information system (13.807) is greater than t_{tabel} (1,992). Because t_{count} greater than t_{tabel} , then the error rate of 5% so it was decided to reject H_0 .

Directly influence the quality of accounting information for 22.73% of the quality of accounting information, and indirectly because of its association with the organizational culture and organizational structure of 10.91%. So the total effect of the quality of accounting information on the quality of accounting information is 33.64%.



Conclusions and Recommendations

Conclusions

Based on the phenomenon, the formulation of the problem, the research hypotheses and research results can be summarized as follows: Organizational structure and organizational culture affects the quality of accounting information systems. And the quality of accounting information systems affects the quality of accounting information. For effective decision making, management requires quality information. And the quality of accounting information is only produced through the quality of accounting information systems. To improve the quality of accounting information systems, companies can be more focused on the establishment of organizational culture and organizational structure of the company. Both of these should be considered not only at the stage of development of the system but also on the stage of implementation.

Recommendations

In connection with the development of accounting knowledge, this study re examine things that have been investigated by several researchers using the methodology previously (stages scientific) the same, but with time and samples or different populations and provide the results of research that supports the results of previous studies. The result of this research is empirical proof that show that the organizational structure and organizational culture affects the quality of accounting information systems and the implications on the quality of accounting information. For further research can incorporate other variables that affect the quality of accounting information systems such as internal control, information technology, top management support, and so on.

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