

PROCEEDINGS

The 2nd 2013-IBSM International Conference on Business, Management and Accounting

Empress Hotel
Chiang Mai - Thailand, 2-4 October 2013

Hosted Jointly by



Master of Management
Trisakti University



MBA Program
Prince of Songkla University



Master of Design
Trisakti University



Faculty of Economics
Budi Luhur University





CONTENT

A Message from The Conference Chair	ix
Resume of keynote Speech	x
Hosts	xv
Advisory Boards	xvi
Scientific Committees/Reviewers	xvii
Caal Team	xviii
Supporting Committee	xviii
Session Chairs	xix
Sponsors	xix
Conference Schedule	xx
Track Schedule	xxi
<u>SMEs and Human Resources Management</u>	1
Development of Small and Medium Enterprises and Their Access to Finance: The Story from Indonesia (Tulus T.H. Tambunan, Ida Busnety)	2
Firm Readiness to Internationalization of Thai SMEs towards the ASEAN Economic Community (Sakda Siriphattrasophon, Khwunthicha Saiyasopon)	14
The Mediating Effects of Entrepreneurial Orientation on the Relationship Between Leadership Styles and Performance of SMEs in Malaysia (Roslan Abdul Aziz, Rosli Mahmood, M. Hussin Abdullah, Anas Tajudin)	28
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) (Rapina)	41



Accounting Practices among Micro, Small and Medium-Sized Enterprises (MSMEs) in Bandung, Indonesia <i>(Ita Salsalina Lingga)</i>	58
The Relationship between Personality Characteristics, Demographic Factors and Entrepreneurial Propensity of Students <i>(Theresa Diah Widiastuti)</i>	73
An Empirical Investigation of Difference Between Leadership and Managerial Competency as Related on Job Performance <i>(Sunjoyo)</i>	84
Work Exhaustion on Information Technology Professional <i>(Susanti Saragih)</i>	101
<u>MARKETING</u>	110
To What Extent do Social Networks Affect The University Students in Indonesia & Australia? <i>(Vindy Adella Defansha, Dea Yumnaa Ovelia, Shafira Firdausy)</i>	111
The Impact of Corporate Social Responsibility to Internal Employee Motivation <i>(Adinda Putri Insyirani, Puput Mariatul Kibtiah, Okty Dwi Setya Ningrum Diva Enji Prameswari)</i>	118
Healthy lifestyle and Consumer Willingness to Pay Organic Foods <i>(Asep Hermawan, Husna Leila Yusran)</i>	130
Determining Factors Affecting Young Customers Loyalty in XYZ Japanese Restaurant <i>(Innocentius Bernarto, Yohana F. Cahya Palupi Meilani, Budi Hartono Kusuma)</i>	139
Genuine or Counterfeit Brand: Does It Matter? <i>(Evelyn Hendriana, Willy Gunadi)</i>	152
Determining Factors That Influence Customers Repatronage Intention: The Case Study of Radix Fried Chicken (RFC), the Local Homegrown Fast Food Chain Restaurant in Malaysia <i>(Muhammad Nur Ikhsan Mohd Sefian, Azila Jaini, Nor Naillah Sharudin M. Hussin Abdullah)</i>	158



Collectivism and Individualism as Dimensions of Social Change: The Youth Perception and Values Orientation <i>(Shellyana Junaedi)</i>	168
Quality Function Deployment to Improve Quality of Service <i>(Agatha Rinta Suhardi)</i>	182
The Role of Mood and Repetition Advertising in Advertising Recall Humor <i>(Tjutju Fatimah)</i>	191
The Influence of Relationship Quality and Exhibition Brand Image on Customer Loyalty: A Conceptual Model <i>(Yan FENG, Ivan K.W. LAI, Jinquan ZHOU)</i>	207
<u>ECONOMICS</u>	215
Analysis of Trade Pattern between Malaysia and the OIC Member Countries: Gravity Model <i>(Irwan Shah Zainal-Abidin, Mohd-Dan Jantan, Nor' Aznin Abu-Bakar)</i>	216
The Social Judgment Approach In Determining The Elusive Carbon Pricing For Climate Change Management <i>(A.Faizul Shomsudin, Najhan M. Ibrahim, M. Hussin Abdullah, Amir Hisham Hashim)</i>	228
The Effect of Funding toward Financing and Islamic Bank Social Performance in Indonesia <i>(Naelati Tubastuvi, Muhammad Nofik Hadi Ryandono)</i>	241
In Search of Sustainable Business Eexcellence <i>(ddr.Davorin Kralj)</i>	253
<u>Finance</u>	254
The Influence of Invesment Opportunity Set (IOS) on The Cost of Equity Capital with Disclosure as A Intervening Variable at Companies Public in Indonesia <i>(Sri Hermuningsih)</i>	255
Does Earnings Management Reduce Firm Value in Malaysia? <i>(Dewi Kusuma Wardani, Sri Hermuningsih)</i>	268
The Impact of Management and Outside Blockholder's Ownership on Capital Structure <i>(Ruey Shii Chen, Wan Wen Huang, Yu Han Chang, Jieh Yu Wang)</i>	286



The Effects of Financial Performance to Corporate Sukuk Ratings in Indonesia <i>(Setyani Dwi Lestasi, Endri)</i>	299
Effect of Budget Participation, Budget Emphasis, and Fairness Perception on the Budgetary Slack with Managerial Trustworthy Behaviors as Moderating Variable at Manufacturing Company in Jakarta <i>(Megawati Oktorina, Yanuar Nanok Soenarno)</i>	317
The Influence of Profitability in CAPM on Stock Portfolio's Expected Excess Return LQ45 Indonesia Stock Exchange <i>(Benny Budiawan Tjandrasa)</i>	333
Towards Unqualified Opinion on Local Government Financial Reports (A Challenge) <i>(Yunika Murdayanti)</i>	344
The Determination Of Probability : The Effect Of Capital Structure, Aset Growth, and Price earning On Market Value <i>(Dita Puruwita, Yunika Murdayanti, Susi Indriani)</i>	358
Predictive Ability of Earnings Components toward Future Return <i>(Joni)</i>	370
Does Management Strategic indicate financial distress? Evidence from Manufacturing Firms in Indonesia <i>(Susi Indriani, Dita Puruwita, Santi Susanti)</i>	379
<u>Business Strategy, Art and Design</u>	390
<u>And Mix Issues</u>	
Towards a Sustainable Model for the Development of the Arts in Low Income Communities in South Africa <i>(Dr. Karendra Devroop)</i>	391
The Huge Captive Market in the Low-Cost Housing Business <i>(Yuke Ardhiati)</i>	392
Strategies of Mexican Cultural Industry For Regional Development of Northern Jalisco The case of Huichol handcrafts <i>(José G. Vargas Hernández, M.B.A.; Ph.D.)</i>	398



Creation of Arts Craft Pottery for Export Commodity: Based on Earthenware and Local Technology <i>(Timbul Raharjo)</i>	399
Tracer Study Of Faculty Of Economics Universitas Negeri Jakarta <i>(Darma Rika Swaramarinda, Achmad Fauzi, Dewi Nurmalasari)</i>	416
Impact of ERP in Indian Education System {With Special reference to M.P.University} <i>(Preeti Singh, Rajendra Singh, Gaurav Shrivastav)</i>	428
A Case Study: Improving Business Operations at Wongpani Donmuang Using Microsoft Excel <i>(Surapol Svetsomboon, Gamon Savatsomboon)</i>	429
Implementation Of School Based Management (Sbm) On Vocational High School In Central Jakarta (Case : Implementation Of Sbm, Principal Manajerial, School Comitee, And Teacher Performance In Public And Private Vocational High School) <i>(Dewi Nurmalasari, Yunika Murdayanti, Santi Susanti, Dita Puruwita)</i>	441
Re-Engineering Of Trading Process And Re-Design For Implementation Electronic Process For Trading Companies <i>(Zahra Ghorbani Ravand, Salman Salimi Sadr)</i>	452
<u>ACCOUNTING</u>	453
The Attitudes of Tertiary Students on Tax Evasion: A Study of Tax Compliance <i>(Verani Carolina)</i>	454
An Empirical Study of Auditor Independence, Competence and Audit Tenure on Audit Quality - Evidence from North Jakarta, Indonesia <i>(Yenni Carolina)</i>	465
Influential Sources and Authors on Behavioral Research in Accounting 2003-2012: A Citation Analysis <i>(Tan Ming Kuang)</i>	477



The Influence of The Firm's Size on Income Tax with The Disclosure of Corporate Social Responsibility as Mediating Variable <i>(Fransiskus Xaverius Arista Narakrisna, Anna Purwaningsih)</i>	494
The Time Expectation Gap in Australia <i>(Lu Huang, Medhat Endrawes, Andreas Hellmann)</i>	507
Whether Auditor Specialization Matters to Investor? Empirical Evidence from High Profile Industry in Indonesia <i>(Sri Wahyuni)</i>	526
The Influence Of Corporate Ownership Structure On Real Earnings Management For Corporate Income Tax Savings <i>(Susi Dwimulyani, Abubakar Arief)</i>	541
The Factors Influence Willingness To Pay Tax: An Empirical Study On Employee Muhammadiyah University Purwokerto, Indonesia <i>(Ani Kusbandiyah, Iwan Fakhruddin)</i>	553
The Relationship Between Ultimate Ownership Structure And Real Earnings Management In Response To Corporate Income Tax Rate Changes Based On Income Tax Law No. 36, 2008 <i>(Susi Dwimulyani)</i>	568
The Usefulness of Control Self-Assessment to Audit Plan <i>(Khomsiyah, Andika)</i>	580
<u>Country List of Participants/Presenters</u>	598
<u>List of University/Institution</u>	599
<u>List of Presenters / Participants</u>	600



THE 2ND IBSM SCHEDULE 2-4 OCTOBER 2013

Day/Date	Time	Description
Wed, 2 Oct 2013	14.00 – 17.00	Registration
	18.00 – 18.10	Welcome Speech from Chair Person
	18.10 – 19.30	Keynote Speech: 1. Dr. Tulus Tambunan (The Center for Industry, SME and Business Competition Studies - Trisakti University) 2. Ms. Kannika Buacheen (Umbrella Making Center - Borsang Village Chiang Mai)
	19.30 – 19.50	Speech from Hosts 1. Magister Management Program – Trisakti University, Indonesia 2. Magister Design Program - Trisakti University, Indonesia 3. Faculty of Economics – Budi Luhur University, Indonesia 4. Faculty of Hospitality and Tourism – Prince of Songkla University, Thailand
	19.50 – 21.30	Welcoming Dinner
Thu, 3 Oct 2013	09.00 – 12.00	Parallel Session I
	12.00 – 13.20	Lunch
	13.20 – 16.00	Parallel Session II
	16.20 – 17.30	Best paper announcement Closing Speech
Fri, 4 Oct 2013	09.00 – 12.00	Tour: 1. Long Neck Village 2. Queen Sirikit Botanic Garden
	12.00 – 13.00	Lunch
	13.30 – 16.30	Industrial Visit I : Chiang Mai Silk Factory Industrial Visit II: Chiang Mai Umbrella Making Center (1978) – Join umbrella painting activity



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)

Rapina

*Accounting Department-Faculty of Economics
Maranatha Christian University Bandung - Indonesia
(rapinacen@yahoo.com)*

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

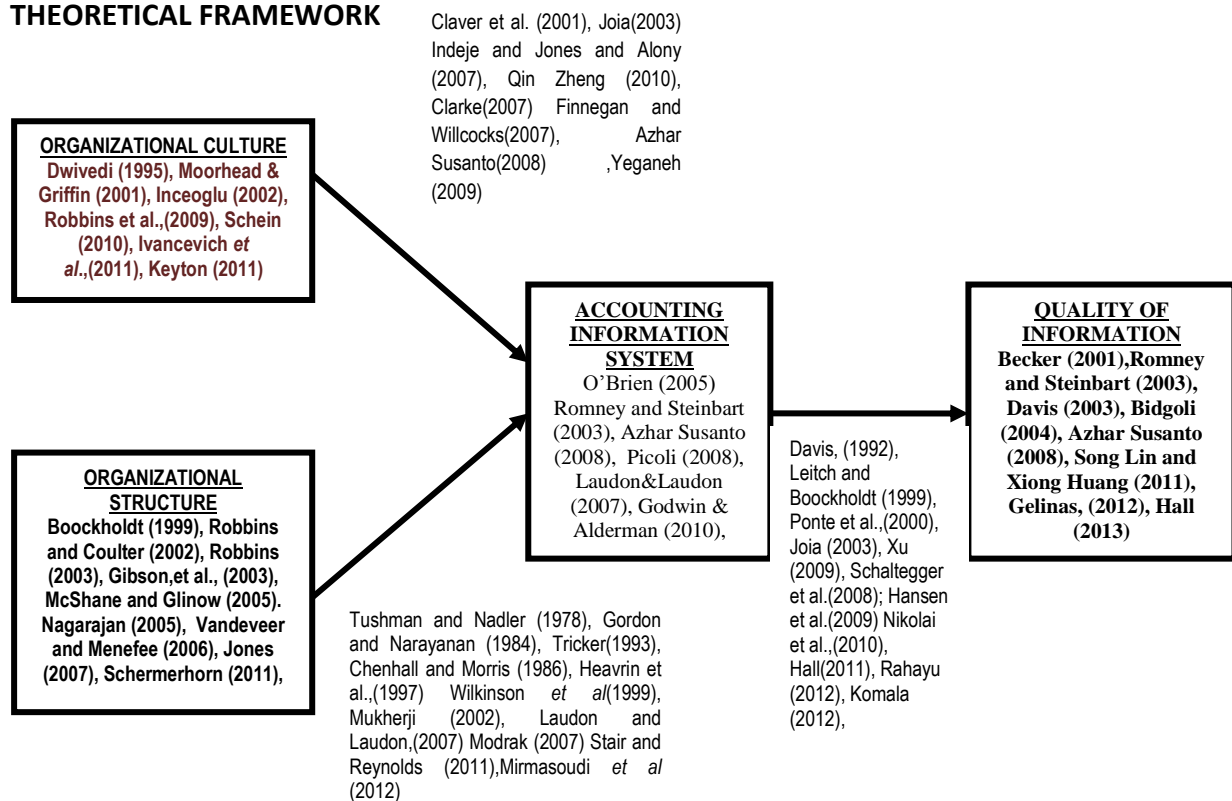




Figure 1: Theoretical Framework of the study

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>	<p>- <u>Hardware</u></p> <p>- <u>Software</u></p> <p>- <u>Brainware</u></p> <p>- <u>Procedures</u></p> <p>- <u>Database</u></p> <p>- <u>Communication Network Technology</u></p>	<p>- Data input facilities - Facility main processor and memory - Facility output</p> <p>- Facility to process the data in the organization - Program to run the application</p> <p>- Availability of human resources - The ability of HR</p> <p>- Collect data organization activities - Data Processing activities of the organization - Keep record of activities of the organization</p> <p>- External Financial Data - Financial Data conceptual</p> <p>- Internal financial data - Computers - Channels of communication - Processor communication - Communication Software</p>	<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>	<p>- <u>Accurate</u></p> <p>- <u>On Time</u></p> <p>- <u>Relevant</u></p> <p>- <u>Complete</u></p>	<p>- 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>	<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

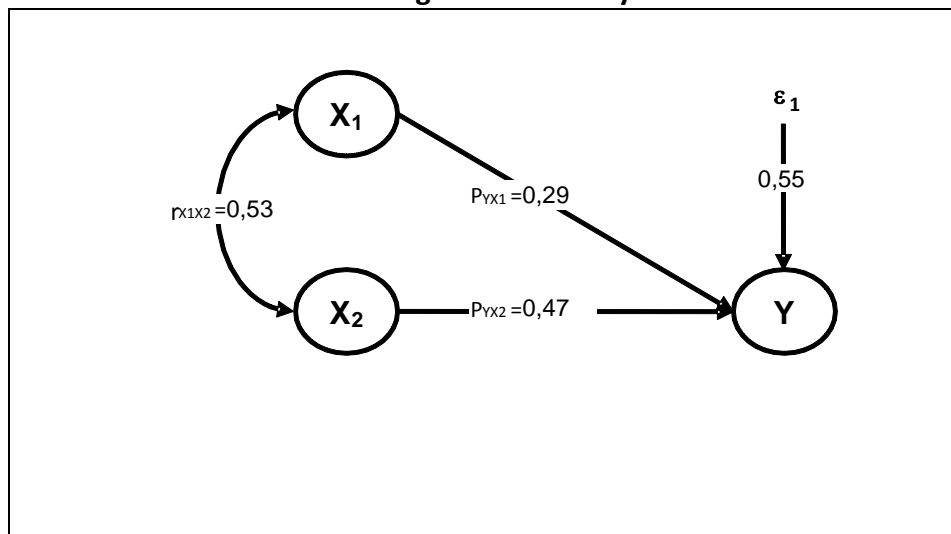


Table 8: Influence of Organizational Culture (X1), Organizational Structure (X2), on Accounting Information Systems (Y)

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

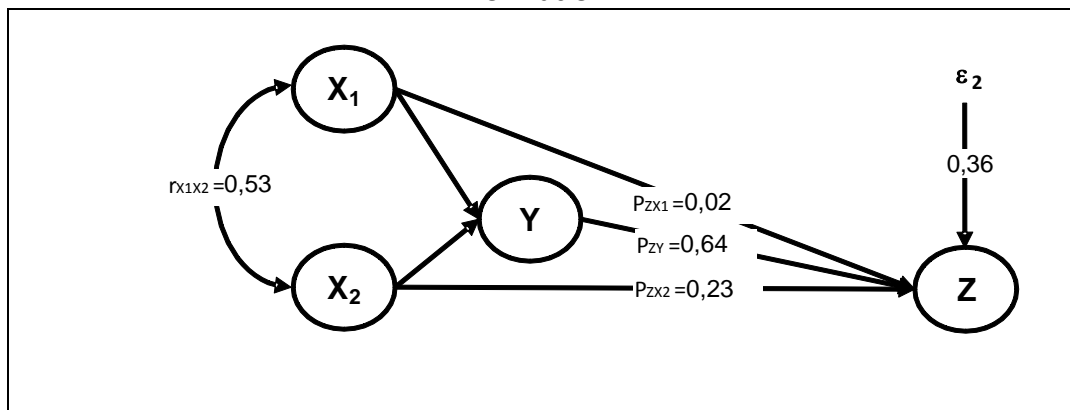


Table 10: Influence of Organizational Culture (X1), Organizational Structure (X2) and Accounting Information Systems (Y) on Quality of Information (Z)

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.



REFERENCES

- Agus, M., (2013), Menkeu: Kualitas laporan keuangan 10 kementerian buruk, Merdeka.com-11 Feb 2013 <http://www.merdeka.com/uang/menkeu-kualitas-laporan-keuangan-10-kementerian-buruk.html>.
- Azhar, S. (2008), Sistem Informasi Akuntansi, Struktur-Pengendalian Resiko-Pengembangan, Bandung:Lingga Jaya.
- Becker,S. (2001), Developing Quality Complex Database Systems: Practices, Techniques and Technologies, Idea Group Publishing.
- Bidgoli, H. (2004), The Internet Encyclopedia Vol 2. John Wiley&Sons,Inc.
- Boediono (2011), Pengelola Anggaran Diberi Tenggat Setahun Tuntaskan Anggaran, <http://www.tempo.co/read/news/2011/09/19/087356991/Pengelola-Anggaran-diberi-Tenggat-Setahun-Tuntaskan-Anggaran>
- Boockholdt, L.J. (1999), Accounting Information Systems, Fifth Edition, Mc Graw Hill International Edition.
- Chenhall, R. and Deigan, M. (1986), The Impact of Stucture, Environment, and Interdependence on the Perceived Usefulness of Management Accounting Systems, The Accounting Review. Vol 61. No.1.
- Clarke,S. (2007), Information Systems Strategic Management, An integrated approach, Routledge Series in Information Systems.
- Claver, E., Liopis, J., dan Gonzales, R.M. (2001), THE PERFORMANCE OF INFORMATION SYSTEMS THROUGH ORGANIZATIONAL CULTURE, Information Technology and People, Vol. 14 Iss: 3
- Davis, C.K. (2003), Technologies & Methodologies for Evaluating Information Technology in Business, IRM Press.
- Dwivedi,R.K. (1995), Organizational culture and Performance. M D Publications PVT LTD.
- Finnegan,D. and Willcocks, L. (2007), Implementing CRM From Technology to Knowledge, Wiley Series in Informatin Systems.
- Gelinas, J. U., Dull,B.R., and Wheeler, R.P. (2012), Accounting Information Systems, South Western Cengage Learning.
- Gibson, Ivancevich, Donnelly and Konopaske. (2003), Organizations: Behavior-Structure-Processes, Eleventh Edition, Mc Graw Hill Higher Education.
- Gordon,L.A. and Narayanan,V.K.(1984), Management accounting systems, perceived environmental uncertainty and organization structure: An empirical investigation. Accounting, Organizations and Society, Vol.9, Issue 1 (p.33-47)
- Godwin, N.H. and Alderman, C. W. (2010), Financial ACCT, South Western, Cengage Learning.
- Harun Al Rasyid. (1994),Teknik Sampling dan Penskalaan, Universitas Padjadjaran,Bandung
- Hall,J. A. (2011), Information Technology Auditing, 3e. South Western Cengage Learning
- Hall, J.A. (2013), Accounting Information Systems, 8Ed. South Western Cengage Learning,2013.



- Hansen, D.R., Mowen, Maryanne M., and Guan,L., (2009), *Cost Management: Accounting and Control*, 6e, South Western Cengage Learning.
- Heavrin, C., Daniel F.J. and Michael R.C., (1997), *Fundamentals of Organizational Behavior*. Prentice Hall,Inc.
- Hirsch, M. L. Jr. (2010), *Advanced Management Accounting*, 2nd,South Western Publishing Co
- Ghozali,I. and Fuad, (2005), *Struktural Equation Modelling, Teori, Konsep & Aplikasi dengan Program Lisrel 8.54*, Penerbit Undip,Semarang.
- Indeje, G.Wanyama & Qin Zeng, (2010), *Organizational Culture and Information Systems Implementation: A Structuration Theory Perspective*, Working Papers on Information Systems, Sprouts, ISSN 1535-6078.
- Ismail, N.A. (2009), *Factors Influencing AIS Effectiveness Among Manufacturing SMEs: Evidence from Malaysia*, *The Electronic Journal on Information Systems in Developing Countries*, <http://www.ejisdc.org>.
- Ivancevich, J., Konopaske, R., and Matteson, T.M. (2011), *Organizational Behavior and Management*, 9ed.NewYork: McGraw Hill, International Edition.
- Joia, L. A. (2003), *IT-Based Management: Challenges and Solutions*, Idea Group Publishing.
- Jones, G.R. (2007), *Organizational Theory, Design, and Change*, Fifth Edition, Pearson International Edition.
- Jones,M. and Irit, A.(2007),*The Cultural Impact of Information Systems-Through the Eyes of Hofstede-A Critical Journey, Issues in Informing Science and Information Technology, Volume 4*.
- Komala,A.R. (2012), *The Influence of The Accounting Manager's knowledge and The Top Managements' Support on The Accounting Information System and Its Impact on The Quality of Accounting Information: A Case Of Zakat Institutions in Bandung*, *Journal Of Global Management*, July 2012, FVol.4.No.1.
- Keyton, J. (2011), *Communication and Organizational Culture: A Key to Understanding Work*, 2nd ed.Sage Publications,Inc.
- Kieso, D.E., Jerry, J.W. and Terry, D.W. (2007), *Intermediate Accounting Twelfth Edition*, John Wiley & Sons,Inc.
- Laudon, K.C. and Laudon, J.P. (2012), *Manajemen Information System: Managing The Digital Firm*. 12th ed. Pearson Education Inc, Upper Saddle, New Jersey.
- Laudon, K.C. and Laudon, J.P. (2007), *Management Information Systems: Managing The Digital Firm*, Pearson Education Inc, Upper Saddle, New Jersey.
- Leitch, R.A. and Davis,K.R. (1992), *Accounting Information Systems Theory and Practice*, Second Edition, Prentice Hall International Editions.
- McShane, S.L. and Glinow,M.A.V. (2005), *Organizational Behavior*. Mc Graw Hill-Irwin.
- Marriot,N. and Marriot,P. (2000), *Professional Accountants and the Development of A Management Accounting Service for the Small Firm: Barriers and Possibilities*. *Management Accounting Research*, Vol.11,p. 475-492.



- Mirmasoudi, A., Yaghob, F. and Pourebrahimi, A. (2012), The Effect of IT on Organizational Structure (Case study: Refah bank in Guilan). *International Journal of Information, Security and International Journal of Information, Security and Systems Management*, Vol. 1, No. 2, pp. 48-54.
- Mukherji, A. (2002), The evolution of information systems: their impact on organizations and structures, *Management Decision*, Vol. 40 Iss: 5, pp.497 – 507.
- Moorhead, G., and Griffin, W.R. (2001), *Organizational behavior*, 5th edition, Houghton Mifflin (Boston).
- Modrák, V. (2007). Bridging Organizational Structure and Information System Architecture Through Process. *Advances in Web and Network Technologies, and Information Management Lecture Notes in Computer Science Volume 4537*, pp 445-455.
- Nagarajan, K. (2005). *Elements of Project Management*. New Age International Publishers
- Nikolai, L.A., Bazley, J.D., dan Jones, J.P. (2010), *Intermediate Accounting*, 11th edition, South Western Cengage Learning
- Nyong Samsul (2012), Ratusan Koperasi di Kolaka Bermasalah, <http://kolakanews.com/ratusan-koperasi-di-kolaka-bermasalah.html>
- O'Brien, J.A. and Marakas, G. (2005), *Management Information System*, 7th Edition, New York: McGraw Hill/Irwin Companies.
- Piccoli, G. (2008), *Information Systems for Managers: Text & Cases*, John Wiley & Sons, Inc
- Ponte, E.B., Zamora, Maria P.M., and Rodriguez, T.E. (2000), The Improvement of Accounting Information Systems through the Integration of Emerging Technologies.
- Pride, W.M., Robert J.H. and Jack R.K. (2013), *Foundation of Business* 3rd ed, South Western, Cengage Learning.
- Rahayu, S.K. (2012), THE FACTORS THAT SUPPORT THE IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEM: A SURVEY IN BANDUNG AND JAKARTA'S TAXPAYER OFFICES, *JOURNAL OF GLOBAL MANAGEMENT*, JULY 2012. VOLUME 4. NUMBER 1
- Robbins, S.P., Judge, T.A., Odendaal, A., and Roodt, G. (2009), *Organisational Behavior Global and Southern African Perspective*, 2nd edition, Pearson Education, Inc, publishing as Prentice Hall.
- Romney, B. M. and Steinbart, J.P. (2003), *Accounting Information Systems*, Pearson Education, Inc., Upper Saddle River, New Jersey, 07458.
- Stair, R.M. and George W.R. (2011), *Principles of Information System*, Course Technology-Cengage Learning.
- Stephen, P.R. and Mary, C. (2002), *Management*, 7th edition, Pearson Education Inc, Upper Saddle River, New Jersey.
- Schaltegger, Stefan., Bennett, Martin., Burritt, Roger L., and Jasch, Christine. (2008). *Environmental management accounting for cleaner production*. Springer Science + Business Media B.V.
- Schein, E. (2010), *Organizational Culture and Leadership*, Fourth Edition, Jossey Bass. A Wiley Imprint, Market Street, San Francisco CA.



- Schönberger, V.M. and David L. (2007), *Governance and Information Technology: From Electronic Government To Information Government*, Massachusetts Institute of Technology.
- Schermerhorn, J.R. (2011), *Introduction to Management, International Student Version*, John Wiley & Sons.
- Song Lin & Xiong Huang (2011), *Advances in Computer Science, Environment, Ecoinformatics, and Education*, Springer Verlag Berlin Heidelberg.
- Sondang P.S. (2009), *Sistem Informasi Manajemen*, Jakarta: Bumi Aksara.
- Thoby, M. (2004), *Pengembangan Koperasi:Kumpulan Karangan*, Penerbit PT Gramedia Widiasarana Indonesia, Jakarta.
- Tricker,B. (1993), *Harnessing Information Power*, Hongkong University Press.
- Tushman, M.L. and David, A.N. (1978), *Information Processing as an Integrating Concept in Organizational Design*, *The Academy of Management Review*, Vol. 3, No. 3.
- Vandaveer, R.C. and Michael, L.M. (2006), *Human Behavior In Organizations*, Pearson Education,Inc, Upper Saddle River, New Jersey.
- Wilkinson, J..W., Michael J. Cerullo, Vasant R. and Bernard,W. (1999), *Accounting Information Systems: Essential Concepts And Applications*, Fourth Edition.
- Xu, H. (2009), *Data quality issues for AIS' implementation: Systems, stakeholders, and organizational factors*, *Journal of Technology Research*.
- Yeganeh,E.M.(2009), *The impact of national and organizational culture on information technology (IT)*, *MLS in Library and information Science*, Islamic Azad University, Qom branch.old.nlai.ir/Portals/2/files/faslname/69/en_content.pdf