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How to Improve The Quality of Accounting Information Systems from Organizational Perspective (Empirical Evidence from Banking Sector in Bandung – Indonesia)

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Abstract

Organizational structure and organizational commitment are the elements in the organization as well as the factors that support success in the application of AIS. Indonesian company phenomenon reveals that the Quality of AIS hasn't been properly applied in Indonesian banks. The aim of the research is to (1) study the impact of organizational structure and organizational commitment on the Quality of Accounting Information System (2) to look at the impact of the Quality of AIS on the quality of accounting information. This examination makes use of a survey methodology. Information gathering on this exam used questionnaires on 62 banking staff in Indonesia. The info that has been collected is processed utilizing SEM PLS. The outcomes of this examination is organizational structure and organizational commitment have an impact on the quality of accounting information and the quality of the AIS has a positive effect on the quality of accounting information.

Keywords: Organizational structure, organizational commitment, quality of AIS, quality of accounting information

I. INTRODUCTION

In every business activity, information is essential in any decision-making process. In the decision-making process, every user of information needs information with good quality, so that the decisions taken are legitimate [1]. For example, as is the case in the banking sector, customers need accurate information about their balances to be able to make decisions whether their balances are sufficient or not to make a transaction. Appropriate information is generated from a quality accounting information system [2]. However, in practice, there are still many problems in accounting information systems (AIS). As happened to PT Bank Tabungan Pensiunan Negara (BTPN) where customers complained about their failed transactions but the balance in their accounts continued to be charged [3]. This failure was caused because BTPN was carrying out system maintenance. With this incident, customers' trust in BTPN bank will decrease. Subsequently, the AIS utilized in producing accounting info should be of top quality. The quality of the accounting info system is influenced by many elements. Rapina and Hadianto's Research shows [4], quality of accounting information is influenced by enterprise processes. In the meantime, within the analysis of Nurliyani et al. [5], the issue that may have an effect on the quality of the AIS is organizational structure. In distinction to the analysis of Rapina and Hardianto [4] and Nurliyani et al [5], this examination measures the quality of information system by organizational and particular person elements, akin to organizational structure and organizational commitment which can have an effect on the Quality of accounting information. The goals of this study was to examine three things, (1) the effect of organizational structure on the quality of the AIS; (2) the influence of organizational commitment on the quality of the AIS; (3) the influence of the quality of the AIS on the quality of accounting information.

II.LITERATURE REVIEW

1. Organization Structure

The organizational structure has a fairly significant role in a company or organization, where the organizational structure describes the division of tasks or jobs and it also helps an organization to organize the activities of its resources to achieve a goal [6]. Organizational structures are designed to coordinate separate groups or divisions as well as to facilitate effective responses to coordination and motivation issues [7]. The organizational structure has four main components, corresponding to delegation of authority, span of control, formalization, and departmentalization [8]. On this exam, the organizational structure is measured by 4 dimensions, that are: (1) Formalization. Rules and policies that are made [8]; (2) Delegation of

authority. Centralization and decentralization [8]; (3) Departmentalization. Grouping activities and tasks [8]; (4) Span of control. Relationships and ratios of supervisor and employees [8].

2. Organizational commitment

Organizational commitment which means the extent to which an worker adapts themselves to the objectives of the group and has a want to stay within the group [9]. Meanwhile, according to Khusk [10], organizational commitment is an important concept in the work aspect that can influence employee performance to achieve organizational goals. The dimensions of this research refer to the three main components of organizational commitment, which are: (1) Affective commitment: refers to the participation and involvement of employees in an organization [11]; (2) Continuous commitment: there is a substantial cost if employees leave the organization, thus making them choose to stay in the organization [11]; (3) Normative commitment: relates to an obligation to be in the organization [11].

3. Quality of AIS

An AIS is a tool designed in such a way as to provide useful information for decision-makers [12]. According to Hurt [13], AIS carry out processes starting from data collection to producing output in the form of accounting information. An AIS is claimed to have distinctive high quality if it may meet the factors of effectivity and effectiveness as a result of effectivity and effectiveness can see the extent to which the system can obtain the organizational objectives [14]. In the meantime, in response to Nurliyani et al [5], an accounting info system is claimed to have high quality if the accounting info programs are dependable and built-in. As well as, the quality of the accounting information system should have the ability to meet reliability, and effectiveness, integration, flexibility, factors [15]. Measurement of the quality of the accounting information system in Wisna[16] examine makes use of dimensions of reliability, timeliness, flexibility, usability, and sophistication. The accounting information systems in this study is measured through four dimensions, which are: (1) Integration. Combining various functions in the organization into one unit [17]; (2) Flexible. The system can adapt to changes [17]; (3) Reliable. The system is able to process data completely and accurately [17]; (4) Efficient. Efficiency in data storage and backup [15].

4. Quality of Accounting Information

The important key for management to make decisions is accounting information [18]. Information provided to users must describe the real situation [19]. Within the analysis of Al-Dalabih [20], suitability, reliability, consistency, symmetry, comprehensibility, and comparability can be utilized for quality of accounting Information measurement. As well as, in analysis [16], the quality of accounting Information indicated by related, correct, and full dimensions measurement. Accounting Information Quality measurement on this examine refers back to the opinion put ahead by Corridor [21], that are: (1) Relevant. Implies that data should be offered in accordance with organizational objectives [21]; (2) Accurate. There aren't any errors within the data offered [21]; (3) Complete. The information must be able to meet all user needs [21]; (4) Timeliness. The information is available when needed by its users [21].

III. THEORETICAL FRAMEWORK

1. **The Effect of Organizational Structure on the Quality of AIS**

The quality of the AIS will not be created if work specialization, span of control, chain of command, formalization, and delegation are not at the ideal level that has been expected [22],[23]. The organizational structure becomes a reference for determining the information that must be generated by the accounting information systems [24]. Subsequently, the organizational structure has an influence on the quality of AIS [24]. The identical factor was additionally said by Sari and Purwangera [25] that the organizational structure influences the quality of the AIS.

Hypothesis 1: Organizational structure affects the quality of the AIS

2. **The Effect of Organizational Commitment on the Quality of AIS**

The employee's commitment to organization is the supporting issues for the profitable implementation of AIS in corporations [26]. With excessive commitment, staff have an excessive sense of care in regards to the group and the potential for a lower in efficiency will be prevented [27]. Thus, organizational commitment influences the quality accounting information systems methods [26]. Related with Ladewi et al [28], organizational commitment impacts the Quality of AIS.

Hypothesis 2: Organizational commitment affects the quality of the AIS

3. **Effect of the Quality of AIS on the Quality of Accounting Information**

Information that is relevant and has good quality will result in the right decisions. To have the ability to get good high quality accounting information, a very good high quality data system can be wanted [1]. Wherever the Quality of Accounting Information Systems was applied

correctly, the Quality of Accounting Information produced will be better[29]. Thus, the Quality of AIS also impacts Quality of Accounting Information [30]. That is additionally comparable with the analysis outcomes by Mkonya et al [31] that the quality of the AIS has a positive and significant effect on the quality of accounting information.

Hypothesis 3: The quality of AIS affects the quality of accounting information

IV. METHODOLOGY

This study used a survey research design. Collecting data in this study using a questionnaire. Questionnaires were distributed by post, online surveys, and in-person surveys. The population in this study are private banks in Indonesia. With a target audience of 83 bank employees. The observation unit/respondent are employees who use accounting information systems applications. The sampling technique used was simple random sampling with the help of Microsoft Excel. The minimum sample that must be fulfilled is 30 respondents [32]. This study uses a type of data analysis, structural equation modelling - partial least square.

V. RESULTS & FINDING

The influence of independent variable on the dependent variable and to the hypothesis is tested by Structural Equation Modelling (SEM). SEM used is SmartPLS 3. The stages in data processing are divided into 2, which are testing the outer model and testing the inner model. Outer Model Testing (Measurement Model Testing) At this stage, there are two things to be analysed, namely convergent validity, discriminant validity, and Cronbach's alpha, and composite reliability [33]. The results of data processing are presented as follows :

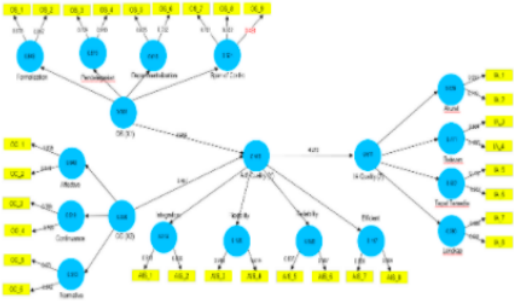

Fig 1. Measurement Model.

Convergent Validity

The loading factor value is used as a benchmark in conducting validity testing. The Loading Factor value is seen for each dimension and each indicator. Each dimension and indicator is valid if its loading factor is above 0.7 value [33]. However, in the early stages of research, the development of a *loading* value measurement scale of 0.5 to 0.6 is still acceptable [34]. From the above processing, the OS9 indicator is declared invalid and excluded from further processing.

The table below presents the test results for the *loading factor* and *convergent validity*.

Table 1. Outer Loading

Measurement Instruments	Outer Loading	Status (>0,5)
OS_1	0,678	Valid
OS_2	0,897	Valid
OS_3	0.724	Valid
OS_4	0.910	Valid
OS_5	0.876	Valid
OS_6	0.732	Valid
OS_7	0.701	Valid
OS_8	0.832	Valid
OS_9	0.438	Tidak Valid
OC_1	0.635	Valid
OC_2	0.578	Valid
OC_3	0.789	Valid
OC_4	0.769	Valid
OC_5	0.871	Valid
OC_6	0.942	Valid
AIS_1	0,913	Valid
AIS_2	0,802	Valid
AIS_3	0,743	Valid
AIS_4	0,814	Valid
AIS_5	0,887	Valid
AIS_6	0,587	Valid
AIS_7	0,809	Valid
AIS_8	0,984	Valid
IA_1	0,991	Valid
IA_2	0,719	Valid
IA_3	0,504	Valid
IA_4	0,905	Valid
IA_5	0,713	Valid
IA_6	0,997	Valid
IA_7	0,868	Valid
IA_8	0,841	Valid

The *loading factor* value in the table above shows the magnitude of the relationship between latent variables on each of the indicators. The *loading factor* value can be seen

directly in the *output outer setting* in the SmartPLS algorithm results. The results show that all indicators used in this study are valid.

Discriminant Validity

Indicator variables can be measured by evaluating the outcomes of cross-loading, which reveals that the correlation worth of indicators in the identical variable is healthier than the symptoms for different variables. For all constructs it is symbolize as follows:

Table 2. Cross Loading

	X1	X2	Y	Z
OS_1	**0.678**	0.484	0.122	0.217
OS_2	**0.897**	0.482	0.137	0.185
OS_3	**0.724**	0.494	0.190	0.350
OS_4	**0.910**	0.479	0.191	0.336
OS_5	**0.876**	0.464	0.460	0.464
OS_6	**0.732**	0.482	0.520	0.482
OS_7	**0.701**	0.453	0.491	0.453
OS_8	**0.832**	0.464	0,211	0,054
OS_9	**0.438**	0.482	0,369	0,226
OC_1	0.377	**0.635**	0,346	0,301
OC_2	0.345	**0.578**	0,266	0,003
OC_3	0.372	**0.789**	0,356	0,137
OC_4	0.310	**0.769**	0,392	0,230
OC_5	0.362	**0.871**	0,799	0,219
OC_6	0.277	**0.942**	0,871	0,335
AIS_1	0.298	0,228	**0.913**	0.141
AIS_2	0.360	0,181	**0.802**	0.260
AIS_3	0,209	0,186	**0.743**	0.288
AIS_4	0,398	0,349	**0.814**	0.276
AIS_5	0,389	0,226	**0.887**	0.274
AIS_6	0,156	0,088	**0.587**	0.258
AIS_7	0,264	0,055	**0.809**	0.191
AIS_8	0,276	0,133	**0.984**	0.280
IA_1	0.077	0.151	0.193	**0.991**
IA_2	0.078	0.194	0.241	**0.719**
IA_3	0.105	0.232	0.278	**0.504**
IA_4	0.140	0.154	0.246	**0.905**
IA_5	0.124	0.145	0.244	**0.713**
IA_6	0.073	0.104	0.202	**0.997**
IA_7	0.147	0.165	0.256	**0.868**
IA_8	0.185	0.214	0.264	**0.841**

As the value of cross-loading test above shoes, it complies to the standard, that all indicators are valid because they have the highest correlation value with each of its dimensions, compared to the other dimensions.

Table 3. Average Variance Extracted (Convergent Validity) test results

	AVE	Status (>0,5)
Struktur Organisasi	0.768	Valid
Komitmen Organisasi	0.891	Valid
Kualitas Sistem Informasi Akuntansi	0.773	Valid
Kualitas Informasi Akuntansi	0.675	Valid
Formalization	0.613	Valid
Delegation	0.698	Valid
Departmentalization	0.568	Valid
Span of Control	0.732	Valid
Affective	0.590	Valid
Continuance	0.609	Valid
Normative	0.761	Valid
Integration	0.815	Valid
Flexibility	0.830	Valid
Reliability	0.601	Valid
Efficient	0.583	Valid
Akurat	0.671	Valid
Relevan	0.588	Valid
Tepat Tersedia	0.609	Valid
Lengkap	0.712	Valid

The convergent validity measure in average variance extracted (AVE) values. AVE value more than 0.5 is required for the variable is declared valid [33]. Based on the AVE value above, it can be concluded that the 11 latent variable constructs have good validity (AVE> 0.5). This means that the information contained in each latent variable can be reflected in the manifest variable.

Cronbach's Alpha and Composite Reliability

Model reliability measurement is tested with Cronbach's Alpha and Composite Reliability. This can be seen from the output overview on the results of the SmartPLS algorithm. The criteria for the recommended value is above 0.700 [33]. The following are the results of Cronbach's alpha test, and also composite reliability for each research variable:

Table 4. Reliability Testing

	cronbach's alpha	*composite reliability*	Status (>0,7)
Struktur Organisasi	0.966	0.972	Reliable
Komitmen Organisasi	0.986	0.988	Reliable
Kualitas Sistem Informasi Akuntansi	0.983	0.985	Reliable
Kualitas Informasi Akuntansi	0.966	0.972	Reliable
Formalization	0.876	0.713	Reliable
Delegation	0.887	0.815	Reliable
Departmentalization	0.765	0.897	Reliable
Span of Control	0.804	0.926	Reliable
Affective	0.839	0.985	Reliable
Continuance	0.867	0.977	Reliable
Normative	0.912	0.890	Reliable
Integration	0.776	0.882	Reliable
Flexibility	0.882	0.761	Reliable
Reliability	0.876	0.803	Reliable
Efficient	0.812	0.820	Reliable
Akurat	0.797	0.777	Reliable
Relevan	0.901	0.841	Reliable
Tepat Tersedia	0.888	0.916	Reliable
Lengkap	0.872	0.822	Reliable

The results of the Cronbach's Alpha test and Composite Reliability are declared reliable because each variable has a value that exceeds the recommended value. This shows that the measurement model has good reliability. Thus, it can be stated that the measurement model is valid and reliable so that it can meet the requirements for further analysis.

Inner Model Testing (Structural Model)

In this analysis phase, two things become the test tools, the R Square (R^2), Q Square (Q^2) [33] analysis, and the t-statistical test to test the partial hypothesis obtained by using Bootstrapping calculations in the SmartPLS application [34].

R Square Analysis (R^2)

The R Square (R^2) analysis was performed on each endogenous latent variable which shows the degree of influence received by the endogenous latent variable from each exogenous variable that contributed to it. The greater the R^2 value, the greater the effect received by the endogenous variables [33].

Table 5. R Square (R^2) on Endogenous Variables Analysis

Based on the table above, we can learn that variable Quality of AIS (Y) is influenced by Organizational Structure (X1) and Organizational Commitment (X2) of R^2 = 44.3%, and

variable Quality of Accounting Information (Z) is influenced by Quality of AIS (Y) of R^2 = 61.1%.

Q Square Analysis (Q2)

The value of Q Square is used to see the greatness in the structural model where *predictive relevance* predicted ifQ^2 > 0, and the model does not have *predictive relevance*.if Q^2 model < 0

Table 6. Q Square Analysis (Q^2)

	cronbach's alpha
Struktur Organisasi	-
Komitmen Organisasi	-
Kualitas Sistem Informasi Akuntansi	0.443
Kualitas Informasi Akuntansi	0.611
Formalization	0.643
Delegation	0.519
Departmentalization	0.618
Span of Control	0.521
Affective	0.643
Continuance	0.519
Normative	0.513
Integration	0.312
Flexibility	0.129
Reliability	0.523
Efficient	0.117
Akurat	0.639
Relevan	0.711
Tepat Tersedia	0.602
Lengkap	0.590

Variabel Laten	Q *Square* (Q^2)
Y (Kualitas Sistem Informasi Akuntansi)	0.269
Z (Kualitas Informasi Akuntansi)	0.057

Based on the table 6, the Organizational Structure (X1) and Organizational Commitment (X2) model on the Quality of AIS has a Q^2 value of 0.269 where the value > 0 means that the model has good *predictive relevance*. The AIS Quality Model (Y) on the Quality of Accounting Information (Z) has a Q^2 value of 0.057 where the value > 0 means the *predictive relevance* was considered good.

Hypothesis Testing

Hypothesis testing is already used to check the influence of the latent variables. In SmartPLS to check the importance of the trail coefficient utilizing bootstrap with a significance stage of 5%. The outcomes of the calculations to check the speculation are appeared within the following table.

Table 7. Hypothesis Testing

Hipotesis	*Original Sample* (O)	*Sample Mean* (M)	*Standard Deviation* (STDEV)	*Standard Error* (STERR)	T-*Statistics* (IO/STERRI)	p-*value*	Kesimpulan
X_1 (OS) -> Y (AISQuality)	0.315	0.322	0.120	0.120	2.624	0.009	Signifikan, H1 diterima
X_2 (OC) -> Y (AISQuality)	0.335	0.323	0.149	0.149	2.245	0.025	Signifikan, H2 diterima
Y (AISQuality) -> Z (IA Quality)	0.260	0.270	0.083	0.083	3.127	0.002	Signifikan, H3 diterima

The interpretation of the process and results of testing the hypothesis above is presented as follows:

The Effect of Organizational Structure on the Quality of AIS

Using SmartPLS 3 the results which are presented in the table above with a significance level of 5% can be seen from the original sample value of 0.315 which indicates a positive value. The resulting T-statistic is 2,624 > T-table (1,960) and the p-value is 0.009 < 0.05. Thus H1 in the study is accepted, meaning that the organizational structure has a positive effect on the quality of the AIS.

The Effect of Organizational Commitment on the Quality of AIS

Using SmartPLS 3 the results which are presented in the table above with a significance level of 5% can be seen from the original sample value of 0.335 which indicates a positive value. The resulting T-statistic value is 2,245 > T table (1,960) and the p-value is 0.025 < 0.05. Thus, H2 in the study is accepted, meaning that organizational commitment has a positive effect on the quality of the AIS.

Effect of the Quality of AIS on the Quality of Accounting Information

Using SmartPLS 3 the results are presented in the table above with a significance level of 5%. It can be seen from the original sample value of 0.260 which indicates a positive value. The resulting T-statistic value is 3.127 > T table (1.960) and the p-value is 0.002 < 0.05. Thus H3 in the study is accepted, meaning that the quality of the accounting information systems have a positive effect on the quality of accounting information.

VI. CONCLUSIONS & RECOMMENDATIONS

This study can boost, deepen, and expand knowledge, as the result of the hypothesis testing. The general truth is obtained through hypothesis answers to justify the influence of organizational structure and organizational commitment on the Quality of AIS and its impact on the Quality of Accounting Information. In improving the Quality of AIS, banks must improve more intensive coordination with organizational members and coordination between divisions also needs to be considered to make sure AIS works as it should. Due to this fact, the data analysis used on this data examine to see how organizational structure and organizational commitment can have an effect on the Quality of AIS that influence on the Quality of Accounting Information has been answered by way of a number of exams which were carried out. Based mostly on this hypothesis testing, it may be concluded that organizational structure and particular person components could make the quality of accounting information higher. Thus it can be concluded that organizational factors and individual factors can improve the quality of the accounting information system further. Therefore, the authors suggest that organizational factors and individual factors must be considered so that the quality of AIS can be managed and enriched, especially in banking business as a focus.

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