

# From Culture to Structure: Key Factors in Refining the Functionality of Accounting Information Systems

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### From Culture to Structure: Key Factors in Refining the Functionality of Accounting Information Systems

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#### Abstract

The organizations attach a lot of importance to financial reporting, especially for nonprofits whose reports are made widely available to the public and may be a matter of giving trust by the donors. This only shows that its professional standard of its financial management should be demonstrated in all instances. Not-for-profit organizations require access to accurate and reliable accounting information. The objective of this research is to analyze the influence of organizational culture and structure on effectiveness accounting information systems. An organization with a strong foundational culture based on clear values, norms and well-defined structure is good an ideal environment for information systems to work efficiently as they will receive needed support. And these systems overall, aid in increasing the accuracy and

reliability of accounting information used by decision-makers. This study employs an alternative framework and applies SEM-PLS analysis using a quantitative approach to test the association between organizational culture, structure, quality of accounting information system. The anticipated findings are expected to demonstrate that both organizational culture and structure significantly impact the successful deployment and functionality of these systems. The quality of an accounting information system is a critical factor in achieving organizational goals, as it provides the operational tools necessary for generating accurate, relevant, and timely financial information. By aligning their culture and structure, organizations can ensure that their accounting information systems contribute effectively to sound financial management and overall organizational success.

**Keywords:** Accuracy of Accounting Information, SEM-PLS Analysis, Organizational Structure, Organizational Culture

#### Introduction

Accounting often emphasizes trust or accountability rather than just valuation. Every action taken in accounting serves as a means to manage trust between customers and other external parties<sup>1</sup>. Both nonprofit and for-profit organizations engage in accounting activities, but their approaches differ significantly. One example of a nonprofit organization is a house of worship. Houses of worship, such as churches, are not profit-seeking entities but aim to conduct social activities. According to Yuesti *et al.*<sup>2</sup> stated that a church falls into the public sector category, defined as an organization that provides services to meet community needs, particularly in religious activities. Given their public sector status, churches are obligated to maintain transparency in their financial reporting, as outlined by the Financial Accounting Standards (PSAK 45 of 2011), which requires nonprofit entities to prepare and report financial statements to their stakeholders.

Ensuring the quality of accounting information systems (AIS) is critical to supporting the trust that nonprofit organizations, including churches, must maintain. Trust is particularly vital in religious institutions, where significant amounts of donations are handled. For instance, Johnson *et al.*<sup>3</sup> reported that approximately 6% of all funds donated globally by Christians were lost to fraud and embezzlement in 2015. In addition, an example Pastor TS involvement in corruption case by Amin siddiq<sup>4</sup> poses a great danger stemming from lack of financial supervision at the religious organizations. These small instances illustrate the need for effective, transparent accounting systems capable of detecting financial misconduct.

The importance of organizational culture and structure in influencing AIS quality and effectiveness. Similarly, Qatawneh<sup>5</sup> found that a transparent and honest organizational culture with anti-fraud policies will assist the execution of AIS in order to prepare more reliable financial reports. A healthy culture that promotes ethical behaviour and transparency is essential for preventing misappropriation of funds in not-for-profits, including churches. This cultural foundation can mean that accounting systems are bypassed, resulting in or incorrect recording. Organization Structure: The effectiveness of AIS is influenced to a

great extent by the structure in which it operates. According to Okendo<sup>6</sup> decentralized organizations such as churches usually face a hurdle of standardizing the application of AIS across all branches, this result in inconsistencies within employee financial data. A straight and appropriate system is critical to attribute the tasks equally and handle the financial systems as well.

One more important element is the extent of resources assigned to AIS missions. Okon *et al.*<sup>7</sup>, who stated that a successful effectiveness of AIS in operating implementation requires an organization with clear organizational structure which will enable them to better delegation task and responsibility. To ensure they are able to properly manage the system, churches and other nonprofits will need sufficient technical infrastructure and an appropriately trained individual. In fact, it was discovered that some churches had computerized systems in their data process but no operator to operate meaning the system was underutilize<sup>8</sup>. Accordingly, organizational structure and culture both must be in conformity with AIS operations to help them aiding financial reports dependable of timeliness as well.

In addition, the organizational culture influences how employees interact with organizations AIS. One that fosters the spirit of invention and life-long learning as stated by Kwarteng & Aveh<sup>9</sup> leads to better reception of new accounting technologies. Of course, resistance to change will ensure that the rollout of AIS is slow and possibly provide incomplete financial information. In addition to impeding the effectiveness of accounting systems, this aversion is aided by a lack of organizational support. Large and important work to do as Anggadini<sup>10</sup> stated that the form of inadequate organizational support in nonprofit entities, where most notably Baitul Maal Wat Tanwil (BMT), often results inaccurate accounting information.

The reviewed literature shows that the quality of AIS is a key issue for non-for-profit organizations and especially churches, in order to ensure such good foundations within an organization the combination of having strong culture with well-structured systems are necessary. Both of these factors do not only affect the operations efficiency of the systems but also presents a challenge with respect to financial reporting by being unable from reporting perspective. As calls grow for increased transparency and accountability of the NPO sector overall, especially with respect to religious institutions, it is all the more important that we begin exploring how these organizational characteristics can enhance AIS performance. This study try to describe how efficient and effective the organizational culture, combined with structural impact of accounting information systems implementation on the quality of church financial statements in all places by using Indonesia as example.

## Literature Review

### Accounting Information Quality

Rapina<sup>11</sup> describes, "The quality information concept is characterized by the extent as to meet users' expectations about soundness of content and that it should not be misleading through being relevant for prospective decision-making regarding accuracy objectivity consistency timeliness understandable valid. Feies *et al.*<sup>12</sup> state that for accounting information to be useful in managerial systems, it must possess four main qualitative characteristics: clarity,

relevance, credibility, and compatibility. From these viewpoints, it can be concluded that high-quality information is that which is suitable for use by its consumers or users.

### The Implementation of Accounting Information Systems

A system refers to a collection of interconnected components functioning together to accomplish a specific objective. Romney and Steinbart<sup>14</sup> describe information as data that has been systematically organized and processed to provide meaning, aiding in decision-making processes. The main purpose of an accounting information system within an organization is to supply information that enables management to carry out their duties effectively, thereby contributing to the overall success of the organization<sup>15</sup>.

### Organization Culture

Robbins and Judge<sup>16</sup> define organizational culture as a collection of shared values that differentiate one organization from another. This culture forms the foundation that influences how an organization sets its strategies and goals, structures its business activities, and facilitates the identification, assessment, and response to risks. Organizations need a culture that emphasizes integrity and a commitment to ethical values and competence. Additionally, Romney and Steinbart<sup>14</sup> state that organizational culture is closely linked to the design of accounting information systems, which control the flow of information within the organization.

### Organization Structure

According to Robbins and Judge<sup>16</sup>, organizational structure defines how job tasks are formally divided, grouped, and coordinated. Ardana and Lukman<sup>13</sup> emphasize the need for clear rules regarding the division of tasks, authority, responsibility, and the mechanisms of interpersonal relationships within an organization. Organizational structure represents the formal relationships among individuals or departments that are relatively permanent. Donaldson, as referenced by Locke<sup>17</sup>, concludes that the most efficient organizational structure is one that aligns with the organization's strategy. The strategy influences four key contingency factors: organizational size, innovation, diversification, and geographic diversity. These factors shape the tasks that members of the organization will encounter. Tasks vary based on two key dimensions: uncertainty and interdependence. The level of task uncertainty and interdependence determines the coordination mechanisms necessary for managing tasks effectively.

### The Influence of Organizational Culture and Structure on the Implementation of Accounting Information Systems and Their Impact on Accounting Information Quality

Information systems are deeply intertwined with the organizational culture embedded within them, as highlighted by Laudon and Laudon<sup>18</sup>. They argue that the performance of an information system is contingent not just on its technical capabilities; it also must match with the cultural approach in place within an institution. O'Brien and Marakas<sup>19</sup> tend to concur, noting that the value of an information system is measured in part by its effectiveness: quickly transforming data into needed knowledge for

decision-making or optimizing resources), but also indirectly through articulating/ reinforcing organizational beliefs (cultural values). The game will be determined by the values and culture, whether they are one of collaboration or innovation in some aspects, strictly control in other. The profound integration of culture and information systems indicates that in any new system implementation, organizations should take cultural environment into account. Research by Salehi *et al.*<sup>20</sup> on a corporate environment, example points out on the importance of organizational culture to guide how information systems will be implemented. The results show that supportive culture is essential to help address resistance to new systems and aid in the effective implementation of those used. Research by Romil<sup>21</sup>, Rapina<sup>22</sup> and Nurliyani<sup>23</sup> also highlight that the organizational culture has an impact on information system performance. In relation to stable culture, the effectiveness of knowledge system will improve when it comes together with ambidextrous mindset and processes that are supported by flexible values regarding change. More specifically, Rapina<sup>22</sup> notes that the quality of an organization's information system affects the reliability and timeliness of its accounting information (thus illustrating a direct connection between culture—including ethical voice—and freedom-of-speech their performance). Along with the organizational culture, structure of an organization is another important in AIS which affects how effective your accounting information system will be. therefore Akbar<sup>24</sup> supports this hypothesis multiple times by empirical evidence from his research. A high degree of such organization structure and culture in place is considered to augment the performance non-trivially as a weak organizational support can eventually lead to poor financial reporting. The research indicates that alignment of both culture and structure with the objectives of the AIS will result in higher rates accuracy, reliability, and timeliness financial information being provided by the system. Salehi *et al.*<sup>20</sup> also underscore the fact that financial reports (part of accounting information) become correct just by means of quality AIS and in this way show social organizations about critical role these systems play scales to organizational success as well. Onaolapo & Odetayo<sup>25</sup> also add to the research on the quality of AIS and its effect on accounting data. They claim that a well-functioning AIS improves decision-making, performance evaluations and internal control which lead to a high quality accounting information. Similarly, Wongsim & Gao<sup>26</sup> found that AIS implementation significantly affects the quality of accounting information. Algrari<sup>15</sup> also argued similarly and he further claimed that the performance of AIS is an important determinant in determining the quality of accounting information. Together, these studies underline the significant role of both organizational culture and structure in shaping AIS performance to improve the accounting information quality.



Fig 1: Research Model

Drawing from previous theories and research, the following hypotheses are proposed:

- H1:** The organizational culture impacts how accounting information systems are implemented.
- H2:** The organizational structure affects the implementation of accounting information systems.
- H3:** The way accounting information systems are implemented influences the quality of accounting information.

## Methodology

### Data Collection Technique

In this study, a survey and questionnaires were used to collect the data; thus providing for comprehensive data collection. The observer performs this technique by interacting with subjects to receive first-hand information, which is made possible due the nature of a real-time engagement. This methodology enables researchers to gain significant in-depth details about the behaviour and attitudes of respondents within their everyday environment, providing a greater understanding of context. Observational data trumps that from written responses, which gives the research a vital edge. Furthermore, the presence of the researcher directly during observations can allow him to detect interesting patterns or trends which are important for studying and measuring.

surveys and questionnaires: In addition to the observation, data is obtained from respondents in a more structured way by using different types of surveys or instruments. The questionnaires are form of ordinal scale that permits to quantify the perceptions or attitudes, and allows to rank responses. The questionnaires are distributed to the research sample directly with sampling of users accounting information systems (AIS) in 18 church foundations Indonesia. This study obtained a sample of 52 respondents, offering abundant input. Compile additional interviews with some respondents who are knowledgeable on the topic in order to get more specific (i.e., qualitative) information that balances against the data obtained through questionnaires. By using a mix of all these methods — observation, surveys, questionnaires and interviews — the data collected is exhaustive from multiple angles that ensures high reliability; enhancing both internal and external validity.

### Data Analysis

To answer the research objectives, this study uses descriptive analysis and Structural Equation Modeling (SEM) using Partial Least Squares (PLS). It is used to describe the properties of variables under study and this process is known as Descriptive Analysis. It helps the researcher to pin point patterns, trends and distributions in his data which are important in order to understand basic element of problem. This method is particularly useful for solving problems of a practical and operational nature, providing concrete solutions based on the inherent properties of data. Descriptive analysis lays the groundwork for statistical investigation by providing a way to describe and depict how each variable interacts with other variables in a sample.

To achieve these goals, the research questions and hypotheses are tested using Partial Least Squares based on Structural Equation Modeling (SEM-PLS). This study

adopts the SEM-PLS such that has been selected by many researchers when it is related to use models with just reflective measurement model. A more formal definition is: SEM has a range of techniques, almost all traditional multivariate statistics can be used for analyzing the resulting sem diagrams which may include complex causal relationships between latent variables (variables that are not directly observed but inferred from other data) and their indicators. PLS is a variance-based SEM approach which works very well for small to medium-sized samples and when you are more interested in prediction and theory development.

It consists of two sub-models in SEM-PLS. The Relationships between Latent Variables (model differentiates of the path model) are formalized in Inner Model which is all referenced from substantive theory presented with certainty. It assesses the magnitude and direction of hypothesized pathways between constructs. The Outer Model (measurement model) specifies how the latent variables are related to their observed indicators or manifest variables. The outer model of this study is considered as reflective, which implies that the indicators reflect their underlying latent construct and hence we evaluate its validity-ness/reliability. For example, the outer models can reflect different forms of relationships among variables based on reflective (total effect) formative or MIMIC model types.

The decision for using SEM in the current study is also grounded on that technique can determine connections of causality between a number of latent variables at once. Hair *et al.*<sup>27</sup> provide recommendations for determining the minimum sample size in SEM-PLS, suggesting two methods: (1) multiplying the number of formative indicators used to measure a construct by ten, or (2) multiplying the number of structural paths leading to a construct by ten. Since all indicators are reflective (vs formative), in this case the sample size is governed by the number of structural paths. In our study, three are structural paths that lead to a certain construct making the maximum number of structural paths directed at the same construct equal 3 which refers us to each factor considered in CFA contains no less than ten samples (30 sample). To ensure a more robust analysis, an initial sample size of 100 analysis units is established, and if sufficient data is collected, SEM using the LISREL approach may also be utilized.

The sampling technique used in this study is purposive sampling, a non-probability sampling method. In purposive sampling, the samples are selected based on specific criteria determined by the researcher. This method allows for the inclusion of participants who are best suited to provide relevant data for the study's objectives. By using purposive sampling, the study ensures that the selected sample is representative of the population segments most relevant to the research, increasing the likelihood of obtaining meaningful and valid results. While purposive sampling does not allow for generalizing findings to the entire population due to its non-random nature, it is highly effective in exploratory research where the focus is on gaining deep insights from a carefully selected group of respondents.

### Findings/Results

The data analysis using Smart-PLS 3 produced the following full model path diagram:

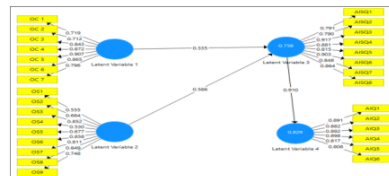


Fig 2: Full model path model

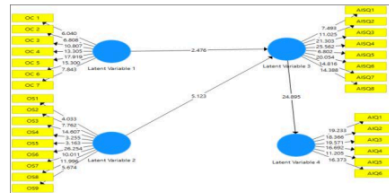


Fig: 3 t-Stat Path Diagram

The first diagram indicates that the AVE (Average Variance Extracted) value for each construct is valid, as the AVE values for the set of indicators of each variable exceed the minimum threshold of 0.50 (Hair *et al.*, 2014). This demonstrates that, on average, the construct explains more than half of the variance of its indicators, indicating that there are distinct differences between the indicators (convergent validity is considered satisfactory). The diagram also shows the internal consistency reliability of each construct, as indicated by the Cronbach's alpha and composite reliability values for each construct, which exceed the minimum threshold of 0.7<sup>27</sup>. These results conclude that the respondents' answers are consistent in responding to the items related to the research variables.

Furthermore, the diagrams illustrate the significant relationships between latent variables and their respective manifest variables, as indicated by the path coefficients in the inner model. The first diagram displays whether there are high or low path coefficients. For instance, from Latent Variable 1 to Latent Variable 3, a path coefficient is 0.335, indicating a moderate and positive influence of organizational culture on AIS quality. Similarly, from Latent Variable 2 to Latent Variable 3 it is 0.586, and hereby it shows a stronger positive relationship of organizational structure with the same construct. These paths imply that both organizational culture and structure positively and significantly influence AIS quality. The second diagram also highlights patterns of these predictors over time. In the current model, these paths were significant (all are above the critical 1.96 values). For Latent Variable, the t-value was 2.476 while for it was 5.123. The AIS quality influence on the quality of accounting information, or Latent Variable 4, is 0.910, with a highly significant ( $t=24.895$ ). This means that AIS quality has a strong influence on accounting information quality.

Finally, based on both diagrams of the R square substantive tests reveal that Organizational Culture and Structure has a significant 75.8 % influence toward AIS quality, and AIS Quality contributes as high up to 82.9% in creating higher



level of Accounting Information. The  $R^2$  values of 0.758 and 0.829 indicate that the model slightly accounts between moderate to strong, respectively as it is known whether how much variance in both constructs can be explained with this scores.

### Discussion

The quality of accounting information systems is affected by the organizational culture. It refers to the values, beliefs and practices of its members as well. A culture of openness and innovation can foster the use of emerging technology, inventive practices in promoting innovations into accounting information systems development. This will make the system more efficient and optimal as well. A user-driven and engaged system design culture may encourage the development of systems that align more closely with users' needs. This enables a positive user adoption and usage of the entire system. Organizational culture factors are not stable and may differ in time when declared by the quality of accounting information systems. As a result, management should pay attention to the monitoring and shaping of organizational culture so that it can facilitate high accounting information system (AIS) relevance.

The quality of accounting information systems is greatly influenced by the organizational structure. This way of classifying the elements within an organisational structure revealed that this had greater implications on how AISs were developed, implemented and maintained with respect to their overall structural placement regarding hierarchy (position), communication across jobs, fields or divisions and job distribution (IOSRC). The development of information systems can increase with an organizational structure that supports open communication between units and stakeholders in the case of designing accounting information system. Well, good communication is what formulates the perspective of user and stakeholders. A structure of data that is prone to be shared between divisions can also substantiate a more significant incorporation with the accounting system. The better the coordination, the less chance for mistakes and data discrepancies. An organizational structure that supports horizontal integration between business units or departments can produce better information through its accounting system. This will also help to prevent data duplication and maintain consistency. Organizational structure should be considered as one of the most important dimensions in designing and managing accounting information systems.

The better the quality of an accounting information system, then generally speaking you would have a higher quality of the accounting info produced. An accounting information system plays a vital role to make the financial data useful for management purposes, and it can be utilized by decision-makers inside and outside of organizations. If you have top-notch accounting information systems, data input is presumably correct. The better the data entered into the system is, more likely it is that accounting information generated by such data shall be accurate as well. A good accounting information system can incorporate processes and outputs from multiple sources within the organization. Such integration will help in avoiding duplication of data, creating an assured 360-degree view and building uniformity among the information generated. The capacity of users to access and use information might be restricted if the accounting information system is poor in quality.

Effective presentation of accounting information through a properly designed interface, clear navigation and seamless functionality can greatly contribute towards an increased utilization. The better the accounting information system, whereby you want to create a maintenance one maintained by organizations that can provide reliable and relevant output of their activities. It is important for sound decisions processes and a source of information to stakeholders.

Furthermore, both the role of technological advancement and organizational culture and structure on AIS are also tackled in galore. The rapid evolution of information technology has made it imperative for organizations to continually update their AIS in order to remain increasingly competitive and efficient. Any organisation that falls behind with implementing its systems to keep pace with the technology led market is losing in terms of operational effectiveness and financial accurateness. This results in the conclusion that if management is proactive about monitoring technology trends and keeping their AIS current, both culture and structure dictate use case; it becomes most important for managers to address within these two assumptions.

An equally important angle is the need of training a user to use and benefit from AIS efforts. The synergy of organizational culture, structure and the operational capability by users is a key factor for an efficient system implementation. System update announcement & training: regularly intimate users with new features, data treatment and operations in order to enhance the user rate of system adoption as well highly decrease error rates associated with financial reporting. Additionally, educated staff can be salted in and added to the system over time adding experience even if simply through constructive feedback identification of areas that could use improving. Thus, investing in user training is critical for making the AIS benefit from better quality accounting information.

### Conclusions

The quality of accounting information systems (AIS) is significantly affected by organizational culture and structure. Developing and implementing AIS is a complex process that requires open, innovative organizational cultures for user involvement as discussed throughout this study. Accounting Systems: Organizations can evolve their accounting systems in a technology-friendly environment that is conducive to technology adoption and use. As a result, the function of the AIS is better enabled which results in more dependable and precise fiscal data. However, the fluid process of culture is dependent on real-time tracking and reformulations, suited to evolving technologies & organizational goals.

The way an organization is configured including how people communicate, coordinate and integrating of coordinated activities have a significant effect on the quality of AIS. A good structure will enable information to travel from one department in a business to another, removing duplication of data while also standardising financial data across the organisation. Data integration and system functionality are going to be significantly better if there is effective organization structure for collaboration as well role distribution. These structural elements reduce the potential for errors and inconsistencies as well, therefore adding to its robustness in support of an organization's financial reporting functions.

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It is ultimately people who make an AIS successful, not organizational culture, structure, or technology. Continuous training and education of the users are important to maximize the performance of the system. An error made by a user can be easily avoided through appropriate training and proper knowledge of how to get around the software, so users will optimize the potential that could be achieved through the use of the system. Organizations that invest in educating their employees on how AIS works and associated best practices for handling data will be more equipped to ensure the long-term effectiveness of an accounting system. In a nutshell, to maintain high-quality accounting information, organizations should manage effectively the combination of cultural, structural, technological, and human factors.

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