

Effect Of The Use Of Information Technology And Organization Cultural Of The Quality Accounting Information System

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Abstract: The result of the application of effective accounting information system and provide quality and effective accounting information quality. Fundamental rule accounting information systems in an organization is generating accounting information quality through the process of collecting raw data, and then processed and then presented in the form of accounting information useful for user information. The purpose of this study was to know how the effect of Use of information technology on the quality of accounting information systems, organizational culture on the quality of accounting information systems, and the quality of accounting information system on the quality of accounting information. Based on the literature of some previous researchers proved that (a) technology affects the quality of accounting information systems, using information system (AIS) Effectively requires an understanding of the organization, management and information technology shaping the system. the use of information technology within an organization intended to provide information to the user. (B). Organizational culture affects the quality of AIS, at the stage of design and implementation of the system, required careful consideration of the information attitude is the main component of the organization, information systems can be substantially influenced by the culture of the organization. (C) accounting information quality influence on information accounting quality is built with the main purpose to process accounting data from various sources into the accounting information needed by a wide range of users to reduce risk when making decisions.

Keywords: Information Technology, Organizational Culture, Quality of Accounting Information Systems, Accounting Information Quality.

1 INTRODUCTION

All organizations need information to make effective decisions, but it has a certain business process that constantly interrelated. Information is data that has been managed and processed to give meaning and improve the decision making process (Romney & Steinbart, 2015). Information is the result of data processing that gives meaning and benefits (Azhar Susanto, 2013). Some management decisions require information that integrates financial and non-financial data, such integrated information if it can be provided, will generally come from the accounting information system (AIS) and management information systems (MIS) are centralized function independently (James A. Hall, 2011 :). Each company must adapt information systems to the needs of its users, therefore the purpose of certain information systems may differ among companies (Jame Ahall, 2011). The information system is a set of formal procedures where data is collected, processed into information and distributed to the users (James A.Hall, 2011: 6). More (Azhar Susanto, 2013: 52) explains that the information system is a collection of sub-systems both physical and non physical are interconnected with each other and work together in harmony to achieve a goal of process data into useful information. Matching stated (O'Brien, 2011: 31) that the information system is a system that receives data sources as input and processes into an output information. To improve operational efficiency and achieve a competitive advantage in the market, many companies have re-engineering its information system that includes a variety of features and SIM SIA, this affects the traditional role of accountants for accountants now have the responsibility to provide non-financial data is reliable (Jams A.Hall 2011).

Jams A.Hall further explained that some management decisions require information that integrates financial and non-financial data, such integrated information, if it can be provided, typically will be derived from the application of the SIA and SIM centralized and functioning independently. Accounting information systems (AIS) in an organization plays an important role in helping to adopt and manage strategic position. Achievement of the most worthy among the activities require data collection every activity (Romney & Steinbart, 2015: 39). SIA is not only to process large amounts of data that include activity data collection, processing, storage and documentation and reporting for the benefit of internal and external company but SIA also serve as guidance and control on how the documentation should be conducted by an organization be it an organization for profit or not (Azhar Susanto, 2013; 86). User satisfaction with the computer system and the information it produces depends on the quality of the system and the value of information provided to users. Quality information systems are usually flexible, efficient, accessible, and timely (Stair, 2012; 32). Reality field indicates there are still many problems associated with information systems that are not qualified every business entity, as happened at the Ministry of Industry, an information system is still difficult to access so that reporting be pedantic (Natsir Mansyur, 2014), in the province of Lampung economic data Lampung inaccessible although the public has the potential of natural resources, but Lampung province has no spatial data that can be accessed publicly (Syahboedih Fetter, 2015). On the financial management of Jakarta, the CPC still found a significant problem in the management information system of fixed assets that have not been able to present the data details of the fixed assets to support the recording of appropriate accounting standards (Moermahadi Soerdja, 2015), nor in the embarkation Solo 68 pilgrims failed to leave. the failure was due to a system failure in obtaining a visa by the Embassy (Embassy) in Saudi Arabia. In connection with that according to (Agus Martowardojo 2013), there are still many inefficiencies impact if redenomination is not imminent. First, the process of data input, data base management, data

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reporting and data storage is likely to be inefficient. Similarly, the implementation of accounting and reporting systems as well as the application of information technology. The use of too many digits that lead to waste in preparing the report and accounting as well as in the use of memory on a variety of IT devices. From the facts above, Jams A.Hall (2011: 11) argues that the information is not just a set of facts which are processed and arranged in a formal report, the information allows users to take action in addressing the problem, reduce uncertainty, and in making decisions. Understanding the economic events that occur as a result of the company's interaction with the environment can be done by the company day to day organization (Azhar Susanto, 2003: 64). The purpose of accounting information systems, namely as a provider of information for daily operations (Wilkinson, 1996: 5). Information System is designed properly, can add value to the organization by: improving the quality and reducing the cost of the product or service, increase efficiency, knowledge sharing, improve the efficiency and effectiveness of the supply chain, improve the internal control structure and improve decision making (Romney, 2015: 37 -38). More (Nanci, 2010: 15) argues that the main purpose of financial accounting information system is to provide relevant information to individuals and groups outside the organization-for example, investors, federal and state tax agencies, and creditors. Sub SIA system to process a wide range of financial transactions and non-financial transactions which directly affect the processing of financial transactions consist of transaction processing systems, general ledger system / Priok financial statement, management reporting system (Hall, 2011: 7-9). The quality of information systems can measure with product quality by measuring from the main purpose of the application of the concept of total quality management, for the improvement of information systems continuously. Quality is defined as conformance to requirements, using this definition of quality measurement information systems can assist in ensuring "fit for use" in identifying the benefits of use and increased productivity (SR.Sigh, 2007: 220). One of the main factors affecting the quality of information systems is the use of information technology. Laudon and Laudon (2012: 13) Technology and information systems are an important tool for companies to create new products and services as well as business models are completely new. Blanton et al (1992) mentions also that the components of the other accounting information systems require effective support from the information technology (information technology support effectiveness). In order for the effective use of accounting information systems will require an understanding of the organization, management and information technology that make up the system (Laudon and Laudon, 2012: 94). The same thing also expressed by Macini D. et al (2013: 2) that information technology be a factor to consider in a change of accounting information systems. Information technology involving computers, also involve other technologies for information processing, such as reading machines, bar code, scan tools, standards and communication protocols such as ANSI X12. As the machine in an office automation (Bodnar and Hopwood, 1993: 10). The main reason the use of information technology in business is to support the information systems in order to be able to organize his role (O'Brien., 2014: 17). The reason why information technology is important because information technology has to match (compatible) and provide support to components of other AIS

(Bagranof et al 2010: 37). Brainware (humans) are an important component of information systems as users and developers of information systems and information systems as well as components of the organization (Azhar Susanto, 2008: 59). Users, operators, systems analysts and programmers are people as members of a company is directly related to the information system and they are part of the organizational culture (Claver et al, 2001). Beaudry and Pinsonneault (2005) is more focused on the study of the cultural component, namely the stability of the user in the context of the maintenance of the information system, the behavior of the effectiveness and efficiency in the work, as well as post-implementation of information systems initiatives. This was confirmed by Ahuja and Thatcher (2005) puts the cultural aspect that culture can optimize the use of information systems in the innovation influenced by interpersonal trust consisting of personal interests, abilities, empathy and attitudes believe in the technology. Furthermore Schein (2010) stated organizational culture as a system of social control for the members of the organization to control the expected behavior to suit the organization's objectives. In the use of information systems necessary control to the effectiveness of the activity of the system it is in line with Claver et al (2001) which states their attention to the culture of the organization in the implementation of information systems can improve the satisfaction of all the collaborators of internal enterprise, facilitating environmental adaptation and internal integration so as to reduce anxiety created by the system.

2 LITERATURE REVIEW

2.1 Information Technology

Some understanding of information technology, according to experts is Haag et al (2008: 8) argues that "Information Technology (IT) is any computer-based tool that people use to work with information and support the information and information-processing needs of an organization, Subsequently (Loudon & Loudon, 2012: 20) gives the definition of Information Technology is one of many tools managers use to cope with change ". According to (Lucas JR, 2008: 8) information technology Refers to all forms of technology applied to processing, storing and transmitting information in electronic form. Similarly, (Nancy at all, 2010: 32) Information technology is a tool that the firm can use to develop new lines of business, according to (Turban & Volonino, 2012: 8) An information system (IS) collects, processes , stores, analyzes, and information for a specific purpose or objective. Based on the definition of the above experts can be said that information technology is a set of tools that are used to store data, change the high-speed data are processed and manufactured so that it can transmit information such as data, voice and video. According to (Stair & Reynolds, 2012: 10) refers to information technology hardware, software, databases, telecommunications, people, and procedures that is configured to collect, manipulate, store and process data into information. The components of the information system based are:

- a) Hardware, consisting of the physical components of a computer input, processing, storage, and computer output activities.
- b) Software includes the computer that regulates the operation of the computer program. This makes it

possible to process payroll, send bills to customers, providing information to managers to increase profits, reduce costs and provide customer service for the better.

- c) Data base, is a collection of facts and information regularly, usually consisting of two or more related file data.
- d) Telecommunication, networks and the internet Telecommunications is a form of electronic transmission of signals for communication that enables organizations to implement processes and their tasks through the Internet. Effective telecommunication can be done via cable, wireless and satellite transmissions.

O'Brien and Maracas (2010: 124) describes some of the issues related to equipment disassembly building, across the country or around the world to allow electronic software:

- 1) Software is a general term for various types of programs used to operate computers and devices peripheralnya.
- 2) Software is a computer device that serves to perform the function of the device input, process and output.
- 3) System Software contains programs that manage and support of computer systems and information processing activities.

The concept of telecommunication and networking grouped into five basic concepts (O'Brien & Maracas, 2010: 225), namely:

- 1) Terminals, such as networks of personal computers (personal computers), computer networks, or tools. All input/output devices that use telecommunications networks to send (transmit) or receiving data is terminal, including phones and various computer terminals.
- 2) Telecommunications processors, is a processor that supports sending and receiving data between terminals and computers. Tools such as modems, switches and routers, organizes various control functions and support functions in the telecommunications network. For example, these tools will transform the data from digital to analog and vice versa, the provision of the code and a cancellation code, and mengendali speed, accuracy and efficiency of the flow of communication between computers and terminals in one network.
- 3) Telecommunications channels, a channel for transmission and reception. Telecommunications channels can / may use a combination of media, such as copper, the wire, coaxial cable, or fiber-optic cables, or use a wireless system such as microwave, communications satellite, radio, and cellular systems so that the components of the telecommunications network connected to one each other.
- 4) Computers, covering all types and sizes of computers - will be able to carry out the tasks of information processing when connected to other devices using a telecommunications network.
- 5) Telecommunications control software, consisting of programs that control the activity of telecommunication and manage the functions of the telecommunications network. For example, telecommunications monitors to host mainframe computers, network operating systems for network servers, and web browsers for micro computers (microcomputers).

2.2 Organizational Culture

Definition of organizational culture according to some experts organizational culture is the set of shared values, Often taken for granted, that help people in an organization understand the which actions are acceptable and roomates Considered Considered are unacceptable (Griffin & Gregory, 2014: 497). According to (Robbins & Judge, 2013: 547) Organizational culture Refers to a system of shared meaning held by members that distinguishes the organization from other organization. While (Hellriegel & Slocum, 2011: 49) Organizational culture Reflects the shared and learned values, beliefs and attitudes of its members, in a sense, organizational culture is the personality of the organization - difficult, to fully express in words, yet, most employees in the organization sense it and know it because it guides Reviews their day to day behavior and decision ". In line with previous opinion, (Shane at all, 2015: 398) defines organizational culture consists of the values and Assumptions shared within an organization. It defines what is important and unimportant in the company and, consequently, directs everyone in the organization toward the "right way" of doing things Further, organizational culture is defined by (John R, 2010: 266) Organizational or corporate culture is the system of shared actions, values, and beliefs that develops within an organization and guides the behavior of its members " In organizational culture, which became the basis are the values and beliefs. According Kreitner and Kinichi (2009: 80), the values and beliefs company plays an important role and influence ethical behavior. Values have the key components, namely; 1). The concept of trust, 2). Regarding the desired behavior, 3). The situation is very important, 4). Guidelines for selecting or evaluating the occurrence and behavior and 5). The sequence of relatively important, it is important to distinguish between the value of supporting the played. According Kreitner and Kinichi (2009: 80), the values and beliefs company plays an important role and influence ethical behavior. Values have the key components, namely; 1). The concept of trust, 2). Regarding the desired behavior, 3). The situation is very important, 4). Guidelines for selecting or evaluating the occurrence and behavior and 5). The sequence of relatively important, it is important to distinguish between the value of supporting the played. Organizational culture is not only applicable in the company but also applies in the public sector, especially governments. According to the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 39 Year 2012 on Guidelines for Cultural Development Working define organizational culture is a common value system within an organization that became the benchmark of how employees conduct activities to achieve the goals or ideals of the organization. It is usually as vision, mission and goals of the organization. Furthermore, based on the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 39 Year 2012 on Guidelines for Cultural Development Employment benefits of the organizational culture, are as follows:

- a) Translating the role that differentiates one organization to another, because each organization has a different role, so it is necessary to have strong cultural roots in the system and the activities within it;
- b) Become an identity for the organization's members. A strong culture make members feel the organization has an identity that is the hallmark of the organization;

- c) Encourage each member organization to emphasize the common goals above individual interests; and
- d) Maintaining the stability of the organization. Organizational components are glued together by a common cultural understanding will make the organization's internal conditions become more stable.

Characteristics of organizational culture addressed by Shane & Linow (2010: 419), Robin & Judge (2011: 554), as well as Robbins & Coulter (2012: 80) consisting of:

- 1) Innovation & risk taking, the dimensions of organizational culture that indicates how many employees are encouraged to be innovative and take / at risk. Dimensional characteristics include; experimenting, opportunity seeking, risk-taking, few rules, low cautiousness.
- 2) Attention to detail, the dimensions of organizational culture that indicates how many employees are expected to demonstrate the accuracy of the analysis and have on attention include; precise, Analytic.
- 3) Outcome orientation, dimensions of organizational culture that shows how many management focus on results (outcomes) rather than to the techniques and processes used to achieve the goal. Dimensional characteristics include; action-oriented, high expectations, result-oriented.
- 4) People orientation, dimensions of organizational culture that shows how many management decisions that incorporate considerations influence the results (outcomes) of the person / employee in the organization. Dimensional characteristics include; fairness, tolerance.
- 5) Team orientation, dimensions of organizational culture that shows how many work activities organized in teams rather than individually. Characteristics dimension consists of; collaboration, people-oriented
- 6) aggressiveness, the dimensions of organizational culture that shows how many people / employees who are aggressive and competitive. Characteristics dimension consists of; competitive, low emphasis on social responsibility.
- 7) Stability. dimensions of organizational culture that shows how much the activity of the organization that insists on maintaining the status quo as opposed to the emphasis on growth. Characteristics dimension consists of; predictability, security, rule-oriented.

2.3 Quality of Accounting Information Systems

Accounting information system according to (Bagrahoff at all, 2010: 5) is "An accounting information system is a collection of the data and processing procedures that creates the needed information for its users. Subsequently (Bodnar at all: 2010: 1) argues that "An Accounting Information Systems (AIS) is a collection of resources, such us people and equipment, designed to transform financial and other information to the data. More (Chang at all, 2010: 1) argues that an accounting information system (AIS), defined as a system that records, processes, and reports on transactions to provide financial and nonfinancial information to the make the decision and have Appropriate levels of internal control (security measures to protect sensitive data is for Reviews those transactions In line with the above opinion, (Romney, 2015: 36) defines Accounting information system is the intelligence the information providing vehicle. System that collect, records,

stores, and processes the data to product information for decision makers. It includes people, procedures and instruction of data software, information technology infrastructure and internal controls and security measures. From the opinions of experts above can be seen that the accounting information system is a system transforming data from multiple interconnected components that can become a reference in the decision. Accounting information system has a component that consists of hardware, software, brain ware, procedures, database and network communication technology (Azhar Susanto, 2013: 207-312), and explained further:

1. Hardware hardware is the physical equipment used to collect, enter, process, store and retrieve the data processing in the form of information. Hardware components include the information systems unit system consisting of a processor, memory, bus, Cache, Driver card; an input device (input device) and the output device (output device).

2. The software is a collection of programs that are used to run the computer. The program is a series of computer commands systematically arranged. Software includes the operating system, interpreter. The operating system (operating system) serves to control the relationship between the components installed in the computer system. Interpreter and compiler is software that acts as an interpreter language understood by humans into a language understood by the computer. Interpreter and compiler is a package. Interpreter translates a computer program per command so that the command used when roducing compiler translate program while at the same time that is used when the program is finished or tested (one file).

3. Brainware is an important part of the accounting information system components. Brainware is a resource that is involved in making accounting information systems, data collection and processing, distribution and utilization of information.

4. Procedures, Understanding the procedure is a series of activities carried out activities again in the same way based on certain rules for running an information system. The procedure will eventually be organizational guidelines in determining what activities should be done to perform its functions. This procedure can not be programmed, while procedures that can be programmed to change the software. Important procedures of the organization so that everything can be done uniformly. With the adequate procedures can be performed on the activity control.

5. A database is a collection of related data and logically arranged. Data are numbers, letters or anything that can be used as input in the process to produce the information. The database is said to be good if it has the function of data recovery, integrated, select data security system is multi-access, has a system of authorization data and has a data processing system both on-line and of-line.

2.4 Quality of Accounting Information

Definition of accounting information is presented according to the experts is:

According to (Romney at all, 2015: 30) that the Information is the data that have been organized and processed to provide meaning and improve the decision making process.

Subsequently (Joel Katz defines the information that is "Information is what you absolutely must clearly communication. (Curtis, 2005: 26) argues that" Information is the data processed for a purpose "means that the information is processed data for a purpose. According to Azhar Susanto (2008: 12-13) when viewed from the contents of accounting information can be grouped into:

1) scorekeeping

Information in this group contains information describing the activities of the past are presented in the form of financial statements such as income statements, statements of financial position, statement of cash flows and changes in capital

2) Attention direction

Contains information that may be of interest to users of information such as reports describe the performance of the supposed irregularities.

3) Decision-making

The information content related to the future as forecasting that includes annual plan, a strategic plan and an alternative decision

3 THEORETICAL FRAMEWORK

Influence of Information Technology on the Quality of Accounting Information Systems

Accounting information system is influenced by information technology, one of the reasons that information technology is important, because it must comply with the information technology and accounting information system component support (Bagrahoff at all, 2010: 37). When the computer and IT-related components incorporated into the accounting information system no major activities are added or removed (Wilkinson at all, 2000: 66). More (Loudon and Loudon) argues that technology and information systems are an important tool for companies to create new products and services as well as business models are completely new.

Influence of Organizational Culture on the Quality of Accounting Information Systems

No less important factors that affect the accounting information system influenced is the culture of the organization. According to (O'Brien, 2011: 17), information systems and technology must be managed to support the business strategy, business processes, organizational structure and corporate culture of business. Subsequently (Loudon and Loudon, 2012: 94) argues that to provide real benefit, the information system must be built with a clear understanding of the organization in which they are used, an important factor to consider when planning a new system is as: environment, organizational structure, culture and politics, type of organization, leadership style and interest groups. More specifically Indeje and Qin Zeng (2010) suggests that organizational culture has a strong influence on the implementation of financial information systems.

Several studies have shown that the quality of accounting information system is influenced by the culture of the organization, Gray (1988) concluded that in developing accounting systems affected by culture. Brewer (2012) states

that the effectiveness of the adoption of information systems requires careful consideration of the attitude (trait) culture at this stage of the design and implementation of the system. Based on the above it can be concluded that organizational culture affects the quality of accounting information systems.

Quality Impact on the Quality of Accounting Information Systems Accounting Information

According to (Nancy at all, 2010: 15), the main purpose of financial accounting information system is to provide relevant information to individuals and groups outside the organization, for example, investors, tax agencies, and creditors. Accountants achieve the objectives of information to prepare the financial statements such as income statements, balance sheets and cash flow statements. Of course, many managers in a company can also use its financial statements for planning, decision-making, and control activities. The next (James A.Hall 2011: 7 & 9) suggests Sub System of accounting information systems process various financial transactions and non-financial transactions which directly affect the processing of financial transactions which include transaction processing systems, financial reporting and management reporting.

Based on expert opinions above can be said that the quality of SIA affect the quality of accounting information for AIS to collect, process and report data into an information in decision making. From the various descriptions above refer to the effect of the use of information technology, organizational culture on the quality of accounting information systems and the implications for the quality of accounting information, the framework of his thinking can be explained in the following picture:

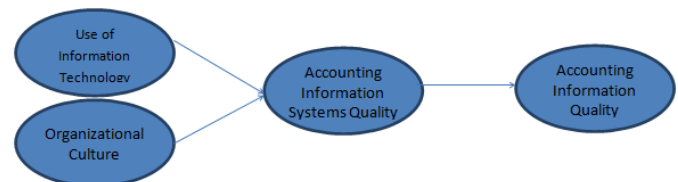


Figure 1. Theoretical Framework

4. Hypothesis

Based on the framework as shown in Figure 1 above, the hypothesis proposed in this study are:

- 1) The use of information technology affects the quality of accounting information systems.
- 2) The organizational culture affects the quality of accounting information system.
- 3) The quality of accounting information systems affect the quality of accounting information

4 CONCLUSIONS

The use of information technology affects the quality of accounting information systems. When combined with the information technology systems of accounting information, the activities of the more complete and system main activity will not be erased (Wilkinson, 2000: 66). Their use of information technology within an organization to provide information to the user (Bodnar and Hoopwood, 2010: 3), while Loudon and Loudon (2012: 16) states that: using information system (AIS)

Effectively requires an understanding of the organization, management and information technology shaping the system. In developing the accounting information system influenced by the culture because it requires careful consideration of the cultural attitudes at the design stage and implementation system Gray (1998). Hicks (1994: 88) also states that organizational culture has an influence on the behavior of individuals and the organization as a whole. Because the information system is a major component of the organization, information systems can be substantially influenced by the culture of the organization. The quality of accounting information systems affect the quality of accounting information, accounting information systems are built with the main purpose to process accounting data from various sources into the accounting information needed by a wide range of users to reduce risk when making decisions Azhar Susanto (2013: 6). Sajadi (2008) in research related to assessing the effectiveness of the accounting information system where results showed that the implementation of accounting information systems at the company, can lead to improvements in the quality of financial statements and accelerate transaction processing companies.

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