

# The Influence Of Organizational Culture On Management Information System

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**Abstract:** This article aims to know the culture of the organization and management accounting information system based on existing theories. The management information system is a collection of sub-systems which are interconnected with each other to work together in harmony to achieve one goal of process data into information needed by management in decision making. An important factor influencing the use of information systems is Cultural Organization. Management Information system success is influenced by several factors, one of which is the organization's culture. Organizational culture has a very strong influence on the overall organizational and individual behavior due to the information system is a major component of the organization are influenced substantially by organizational culture.

**Index Terms:** Organizational Culture, Management, Informatin System, Management Information System

## 1 INTRODUCTION

Economic globalization that have occurred since the 1990s to encourage competition worldwide (Bentley & Whitten, 2007: 17) in this case the strategy is required to harness all the power and opportunities, so that management is able to perform appropriate decision based on the information (Bodnar and Hopwood 2010: 3). Information is very important for a company, because with information, company managers can find out how the development of operations that information is important for a company, because with information, company managers can find out how the development of operations in the company and avoid the risk of doing something that is not supposed to be that fatal for the company (Azhar Susanto, 2013: 37). The ability of the competition impact on the increased use of information systems for the company (Laudon and Laudon, 2005: 5). The information system directly affect the implementation of effective business processes and efficient for an organization (Stair & Reynolds, 2012: 8). Information systems also integrate sub-systems both physical and non physical are interconnected (O'Brien & Maracas, 2010: 26) and work together in harmony to achieve a goal of process data into useful information (Azhar Susanto, 2013). Integrated management information system related to the success of the system used / developed, thus improving the performance of the business unit (Chapman & Kihn, 2009). Information systems management of an organization must comply with the conditions of the organization, because there is no universal system that can be accepted by all organizations, information systems organization depends on contingent factors relevant to the situation (Hoque, 2003: 12). The manager uses a management information system to search for more specific information that helps them to strengthen information on strategic issues from informal sources (Heidmann., Et al, 2008). According to Julian Noor (2013) which states that the 60 general insurance companies out of 81 companies do not have an integrated information system, so that decision-making be inaccurate and slow. The low quality of management information systems led to the emergence of a potential loss of tax revenue from the mining sector in 2012 (Adnan Pandu Praja, 2014).

In line with the above statement Masykur Ali Musa (2014) states that the data related to the mineral and coal production is very weak or inaccurate, because there is no coordination between the Directorate General of Taxation, Customs so it had tax underpayments amounting to Rp. 628 Billion. Director General of Customs (Anwar Suprijadi, 2014) stated that the application of the National Single Window (NSW) at the Port of Batam which started in December 2006 had been uncovered, particularly regarding the information systems that have not terintegerasi. Oil and Gas Information System is not yet integrated SKK (J. Widjonarko, 2014). Information systems and technology (IT) Hajj Indonesia must be repaired. For the organization of the Hajj 1435 Hijri or 2014 AD can not be integrated with the system of the Ministry of Hajj of Saudi Arabia (M. Jasin, 2014).

## 2 DISCUSSION

Belkaoui (2002: 9) states that the management information system is a collection of human and capital resources in an organization that is responsible for generating and disseminating information considered relevant for internal decision making. Atkinson., Et al (2012: 2) that the process of providing relevant information to managers and employees in an organization, whether it's financial information as well as non-financial information for decision making. According to Azhar Susanto (2013: 68) The management information system is a collection of sub-systems which are interconnected with each other to work together in harmony to achieve one goal of process data into information needed by management in decision making. According to O'Brien & Maracas (2010: 15) Management Information Systems presents the information in a report the details shown to support business decision making. Meanwhile, according to Laudon and Laudon (2012: 46) The management information system is the science of information systems in business and management. Based on some of the revelation of the above it can be concluded that the management information system is a collection of sub-systems and a collection of resources and capital to present information in the form of detailed reports shown to support business decision making. Laudon and Laudon (2012: 85) states the definition of organizational culture from the viewpoint of information systems is a powerful unifier that can withstand political conflicts and encourage mutual understanding, agreement on procedures and common practice. In line with the above according to Robbins and Judge (2014: 249) argues that organizational culture shows a system of shared meaning is embraced and accepted by

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members of the organization that differentiates one organization to another. Furthermore, Flynn & Chatman (2001) defines organizational culture as a social control and can influence the attitudes and behavior of employees through values and beliefs that are implemented within an organization. Coulter (2002: 58) argues that organizational culture is shared values, principles, traditions and ways of doing things that affect the way members of the organization to act. In line with the above DuBrin (2005: 287) states that organizational culture is values and a shared belief that affects all members of the organization. Written by Jones (2007: 8) that organizational culture is a set of values and norms that control the interaction of members with other organizations and with suppliers, customers and outside the organization. Then Greenberg and Baron (2008: 544) says that organizational culture is a cognitive framework that consists of behavior, values, norms of behavior and expectations. Agrees with Greenberg and Baron (2008: 544) according Colquit (2011: 528) that culture is part of the social organization of knowledge with regard to the rules, norms and values that shape the attitudes and behavior of employees. Based on some of the revelation of the above it can be concluded that the organizational culture is a set of values and norms that control the interaction of members with other organizations. Romney & Steinbart (2012: 33) states that the accounting information system design is influenced by the culture of the organization. Organizational culture is a component in the organization has a strong influence on information systems (Laudon and Laudon, 2012: 20). Furthermore, Kendal & Kendall (2008: 51) argues that organizational culture is an important factor affecting the use of information systems. Besides the success of the management information system is influenced by several factors, one of which is the organization's culture. Organizational culture has a very strong influence on the overall organizational and individual behavior due to the information system is a major component of the organization are influenced substantially by organizational culture (Hirsch, 1994: 88). Based on the above, it can be concluded the organizational culture influence the management information system.

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