

Influence Of Organizational Culture And Structure On Quality Of Accounting Information System

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1. INTRODUCTION

Accounting Information Systems is a management control tool (Mitchell et al., 2000). Information system is a tool used by management to conduct the analysis in decision making related to corporate transactions (McLeod and Schell, 2007). Moreover Wilkinson (2007: 7) states that the accounting information system is an integrated structure in an entity, which consists of a collection of human resources and equipment, which is used to transform the data into useful information for users to make decision. Similarly, according to Romney (2006), Accounting Information Systems is a system to collect, record, store, and process data to produce information used in decision making. Accounting Information System is essentially an integration of the various subsystems of a trade or sub processing accounting information system, because every system has a trade processing transaction processing cycles so that the accounting information system can also be regarded as the integration of the various transaction processing cycle then any processing done by the transaction processing system transactor sub Accounting Information Systems has a variety of components such as hardware, software, brain ware, procedures, databases and communication networks (Azhar Susanto, 2008). In fact, the phenomenon of the quality of accounting information systems occurs in Indonesia, where the quality of financial reporting in the Indonesian Regional Government quality is still low (Sri Mulyani, 2011). In addition, the problem also occurred in the integration of data from Bank Indonesia with the various departments and agencies have not been good, characterized by the management of data from Bank Indonesia and BPS is still done manually, so it is very ineffective and inefficient (Nasution, 2011). Then the phenomenon of information system in the Ministry of Finance which has not been integrated and the resulting information system is not comprehensive (Martowardoyo Agus, 2011). In the industrial world was not good quality information systems, Berry Karlis (2011, Finance Director of PT. Avesta Continental Pack) states that in the enterprise information system has not been integrated so that more time is needed to process the data as well as decision-making becomes slow, it can inhibit the growth of the company in the future.

Moreover the quality of quality information according to Weber (1999) include authenticity, accuracy, completeness, uniqueness (nonredundancy), timeliness, relevance, comprehensibility, precision, conciseness and informativeness. Romney (2006) found that information quality criteria have accurate, timely, and has good reliability. The better the quality of information produced will be more precise and also the decision taken if the resulting information is not qualified, then it will have negative effect on user satisfaction (Weber, 1999). A major factor in the implementation of the information system is the harmony between the subsystem and the component where the human factor as an important factor to realize the harmony (Azhar Susanto, 2008). Behavior of organizational members can affect the implementation of information systems (Cabrera et al., 2001). By understanding the behavior of the organizational culture it will easily identify the necessary information systems organization (Schein, 2011), organizational culture is important because it is used in internal and external communications organizations (Schein, 2011). Cultural organizations can establish and provide guidance in developing information systems in the organization (Martin, 2002), because the organizational culture is a set of individuals where each organization has a culture as distinct from the others (Robbins, 2003: 725). Then, organizational culture that is based on the concept of building on three levels, namely level of basic assumption, then the level of value, and artifact level (Robbins, 2003). Level of basic assumptions that a man's relationship with what is in the environment, with other human beings. The basic assumption can mean a philosophy, belief, which is a that can not be seen by the eye but that it was borne there. The next level Value, Value it in relation to any act or behavior, for it, the value can be measured with any changes or with through social consensus (Robbins 2003) and The artifact is something that can be seen but it is difficult to simulated, can in the form of technology, art, or anything that can be heard (Schein, 1991: 14). The issue of organizational culture in Indonesia by Eko Prasjo stated (2012) that negative behavior of bureaucrats who do not value quality as demonstrated through the budget misuse because of weak control systems and coordination between departments. In addition, the lack of discipline so that the finance ministry was sentenced to discipline a dishonorable discharge (Agus Martowardoyo, 2011). The phenomenon that occurs in the organizational structure presented by the Executive Director of Regional Autonomy Implementation Monitoring Committee (KPPOD) Robert Endi Jaweng (2013) Causes of delay in completing the budget due to the low competence of the bureaucracy, the bureaucracy often push and pull interests of the executive and legislative branches, as well as there is no clear authority to discuss the involvement of parliament in the budget to three units whereas parliament should simply discuss the common points and the program just so that the resulting system of local

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financial budget is not going well. Based on the explanation above, the quality of accounting information system have any impact on user satisfaction (Guimaraes and O'Neal, 1995). Information system is influenced by organizational culture (Lippert and Volkmar, 2007) and is influenced by the structure of the organization (Laudon and Laudon, 2007: 19). From this it can be interpreted that the organizational structure and organizational culture has an influence on the accounting information system so that the accounting information system will generate information that will affect the quality and user satisfaction of information.

1.2 Problem Formulation

Based on the background described above, the research problem studied is formulated as follows:

1. How much is the effect of organizational culture on the quality of Accounting Information System
2. How much is the effect of organizational structure on the quality of Accounting Information System

II. LITERATURE, FRAMEWORK OF THOUGHT AND HYPOTHESES

Understanding Organizational Culture

An expert named Freytag (1990: 181) provide an understanding of organizational culture as a shared set of distinct and conscious and unconscious assumptions and values that binds organizational members together and prescribes patterns of behavior ". Similarly, according to Grunig, et.al (2002: 282) that organizational culture is the sum total of shared values, symbols, meaning, beliefs, Assumption, and expectations that organize and integrate a group of people who work together. In line with Freytag (1990: 181) and Grunig et.al (2002: 282), Schein. (2010: 18) defines organizational culture as "A pattern of shared basic assumption that was learned by a group as it solved its problems of external adaptation and internal integration, that has worked well enough to be considered invalid and, therefore, to be taught to new members as the correct way to perceive, think, and feel in relation to review those problems'. Based on the statements above, the basic dimensions of organizational culture are assumption, value, norm, artefacts, assumptions that shape the attitudes and behavior of employees and culture as the transfer of knowledge through explicit communications with confidence through the organization, organizational identity, innovation, attention to detail thing , oriented on results, regularity in berpilaku, and keintegrasian organizational climate within the organization.

Organizational Structure

James hall (2007: 15) defined the structure of the organization as follows: "The structure of an organization reflects the distribution of responsibility, authority, and accountability throughout the organization. While Colquitt et al (2011: 527) states that the structure of the organization as follows: "Organizational structure is formally dictates how jobs and tasks are divided and coordinated between individuals and groups within the company. One way of getting a feel for an organization's structure is by looking at an organizational chart. An organizational chart is a drawing that represents every job in the organization and the formal reporting relationships between reviews those jobs. It helps organizational members and outsiders understand and

comprehend how work is structures within the company". Meanwhile, according to Ivancevich et al., (2011: 22) defines organizational structure as follows: "Organization's structure is the formal pattern of activities and interrelationships among the various subunits of the organization" Stephen P.Robbins (2003: 176) "Organizational structure is how job tasks are formally grouped and coordinated". Based on the definition above, the organizational structure is the pattern of relationships between individuals in a group in carrying out a task or job that didisbutrikan formally to the group as well as to coordinate harmoniously so as to integrate to achieve a certain goal.

Accounting Information System

Wilkinson (2000: 7) defines Accounting Information Systems as "An accounting information system is a unified structure within an entity, such as a business firm, that employs physical resources and other components to transform The economic data into accounting information, with the purpose of satisfying the information needs of a variety of users ". Meanwhile, according to Azhar Susanto, (2008: 72) that the definition of Accounting Information System (AIS) "Accounting Information System can be defined as a collection (integration) of the sub-systems / components of both physical and non-physical interact and cooperate with each other in harmony to process the transaction data associated with financial problems into financial information. by Warren, Reeve, and Fess (2002: 180) is the accounting information system "Accounting System is the method and procedure for collecting, classifying, summarizing, and reporting of financial and operating a bussiness information". Based on the definition and understanding - understanding the above it can be stated that the accounting information system is a set of interrelated components (integration) is to collect, store, and produce financial information in order to help the organization achieve its objectives in making decisions.

2.2 Framework

2.2.1 Effect of Organizational Culture on Accounting Information System

Organizational culture is an important factor in information systems (Leidner and Kayworth, 2006). Organizational culture is a system of shared meaning held that distinguishes the members of an organization with other organizations (Robbins and Judge, 2007: 256). According to Kotler et al., (2001) Organizational culture can create cohesion between the members and the organization as a social control in the company in the face of information system implementation. Further Kieso (2002: 22) states that the implementation of accounting systems is highly dependent on the organizational culture. A good accounting system will not be able to run properly if it is not supported by the organizational culture and human resources are adequate. Then according to Mondy and Noe (1990: 87), culture can be characterized by trust in subordinate, open communication. considerate and supportive leadership, group problem solving, worker autonomy, information sharing and high output goals. Of the statements and the results of previous studies on the above it can be said that organizational culture is a system of shared meaning with members consisting of individualism - collectivism mepengaruhi attitude people in the implementation of the accounting information system.

2.2.2 Effect of Organizational Structure on Accounting Information System

The organizational structure is a very important part in determining the successful implementation of accounting information systems (Kieso 2002: 22). According Nagappan et al., (2009: 1) states that the organizational structure used in information systems is a copy of the communication between units or between parts in an organization that can determine the success of information system implementation. Meanwhile, Scott (2001: 8) states that the organizational structure is a hierarchy in the distribution of information which is used in the development of information systems. According to Scott (2001: 10) that the larger the organization, the hierarchical structure will be more complex information systems are built so that it affects the control of information systems. Similar feelings were expressed by Jansen and Meckling (1992) states that organizational structure is that the role of formal authority as a control to facilitate decision-making at the level of sub-units for the implementation of information systems. Bouwens and Abernethy (2000) states the accounting information system will not be able to run properly if it is not supported by the organizational structure

3.2.1 Operationalization of Variables

and adequate human resources From the above statement it can be stated that the organizational structure of the division of authority that is used as a control of any unit that can determine the success of implementation of accounting information systems.

2.3 Hypothesis

According to Sekaran (2010: 103), the hypothesis is: "logically conjectured relationship between two or more variables expressed in the form of a testable statement". Organizational culture and organizational structure affect the accounting information system.

3.2 Research Methods

The method used in this research is descriptive and explanatory. According to Hair et al (2003: 41) is a descriptive research methods and scientific procedures in the collection of data and create a data structure that describes the characteristics (such as attitudes, preferences, purchase behavior, and so on from a defined population targets

Variables	Dimension	Indicators
Organizational culture (X ₁) Colquit et.al (2011) Ivancevich et.al (2011) Walter R. Freytag (1990 :181), Larissa A. Grunig, et.al (2002:282), Edgar H. Schein. (2010 :18), Majken Schultz (1994:2) Colquitt et al. (2011:528)	Basic Assumption Schein (2010:18), Colquit et.al (2011), Majken Schultz (1994:2), Walter R. Freytag (1990 :181), Larissa A. Grunig, et.al (2002:282)	<ul style="list-style-type: none"> Assurance towards organisation Luthans (2011:72), Armstrong (2005:387), Schein (2004: 26) Relationship among organization Luthans (2011:72), Armstrong (2005:387), Schein (2004: 26) Organization's experiences (Robbins & Judge,2007;Kreitner,2009:66) Organization identity (Robbins & Judge,2007;Kreitner,2009:66)
	Values Schein (2010:18), Colquit et.al (2011), Majken Schultz (1994:2), Walter R. Freytag (1990 :181), Larissa A. Grunig, et.al (2002:282), Armstrong (2005:387)	<ul style="list-style-type: none"> Innovation (Robbins & Judge,2007;Luthan 2010 :110) Attention on details(Robbins & Judge,2007;Armstrong 2005) Aggressiveness (Robbins & Judge,2007), Luthans (2011:72) Amstrong (2005:387), Schein (2004: 26) Reward criteria (Robbins & Judge,2007), Luthans (2011:72) Amstrong (2005:387), Schein (2004: 26)
	Norms Schein (2010:18), Colquit et.al (2011), Majken Schultz (1994:2), Walter R. Freytag (1990 :181), Larissa A. Grunig, et.al (2002:282), Armstrong (2005:387)	<ul style="list-style-type: none"> Behavioral standard (Luthan,2007:110) Trust, intimacy, friendship (Schein 2010 : 93 -193)
	Artefacts Luthans (2011:72) Armstrong (2005:387), Schein (2004: 26)	<ul style="list-style-type: none"> Distributing power, authority and status(Robbins & Judge,2007), Luthans (2011:72) Output orientation((Robbins & Judge,2007) (Luthan,2007:110) Team orientation(Robbins & Judge,2007), (Luthan,2007:110) Regular behavior (Robbins & Judge,2007), Luthans (2011:72)

Variables	Dimension	Indicators
		<ul style="list-style-type: none"> Organizational climate (Robbins & Judge,2007) , (Luthan,2007:110) Unit integration control(Robbins & Judge,2007) , (Luthan,2007:110)
Organizational culture (X ₂) Colquitt et al (2011:527) James hall (2007 :15) Ivancevich et al. (2011:22)	Work Specialitation (Stephen Robbins (2008: 215-224) Ivancevich (2008) Ivancevich, Gibson, Donnely dan Konopaske. (2006:395)	<ul style="list-style-type: none"> Job specification Stephen Robbins (2008: 215-224) Ivancevich (2008) Ivancevich, Gibson, Donnely dan Konopaske. (2006:395) Department Stephen Robbins (2008: 215-224) Ivancevich (2008) Ivancevich, Gibson, Donnely dan Konopaske. (2006:395)
	Span of control (Stephen Robbins (2008: 215-224) Ivancevich (2008) Ivancevich, Gibson, Donnely dan Konopaske. (2006:395)	<ul style="list-style-type: none"> Ratio between individual and management Stephen Robbins (2008: 215-224) Ivancevich, Gibson, Donnely dan Konopaske. (2006:395) Responsiveness Stephen Robbins (2008: 215-224) Ivancevich, Gibson, Donnely dan Konopaske. (2006:395)
	Chain of command (Stephen Robbins (2008: 215-224) Ivancevich (2008) Ivancevich, Gibson, Donnely dan Konopaske. (2006:395)	<ul style="list-style-type: none"> Authority Hierarchy Stephen Robbins (2008: 215-224) Ivancevich, Gibson, Donnely dan Konopaske. (2006:395) Condition of activities Stephen Robbins (2008: 215-224)
	Formalization (Stephen Robbins (2008: 215-224) Ivancevich (2008) Ivancevich, Gibson, Donnely dan Konopaske. (2006:395)	<ul style="list-style-type: none"> Procedure and policy documentation Stephen Robbins (2008: 215-224) Written rules Stephen Robbins (2008: 215-224)
	Delegation(Stephen Robbins (2008: 215-224) Ivancevich (2008) Ivancevich, Gibson, Donnely dan Konopaske. (2006:395)	<ul style="list-style-type: none"> Decentralization Stephen Robbins (2008: 215-224) Ivancevich (2008) Ivancevich, Gibson, Donnely dan Konopaske. (2006:395) Centralication Stephen Robbins (2008: 215-224) Ivancevich (2008) Ivancevich, Gibson, Donnely dan Konopaske. (2006:395)
	Accounting information system (Y) Romney & steinbart 2012:6 Loudon dan loudon 2008 Azhar Susanto(2008)	Transactional management system (Rainer dan Cegielski (2011:280) Azhar Susanto (2013:106) Baldauf danStair (2011:437)
	Transactional management cycle Romney and Steinhart (2006:6), Azhar Susanto (2004:82), O'brien & marakas (2009:29)	<ul style="list-style-type: none"> input) Steinhart (2006:6), Azhar Susanto (2013: 121) <i>processing</i> Steinhart (2006:6), Azhar Susanto (2013: 121) <i>storage</i> Steinhart (2006:6), Azhar Susanto (2013: 121) <i>out put</i> Steinhart (2006:6), Azhar Susanto (2013:106)
	Transactional Data Management	<ul style="list-style-type: none"> data input Steinhart (2006:6), Azhar Susanto (2013: 121) Data management and manipulation Steinhart (2006:6), Azhar Susanto (2013: 121) Data deviation Steinhart (2006:6), Azhar Susanto (2013: 121) Reporting Steinhart (2006:6), Azhar Susanto (2013: 121)

3.2.2 Population and Sample

3.2.2.1 Population

The population in this study is a university located in the city of Bandung in West Java and Banten. In 2013 the number of universities is 102. According to Cooper and Schindler (2006: 717) is an element of the sample population is the subject of the research unit of measurement that gives a conclusion about the entire population. The unit of analysis in this study were private colleges, while the unit of observation is the vice chairman and chief Subagian. Because the unit of analysis is the college, then the sample is also higher educational institution.

3.2.2.1 Unit Analysis

From the above statement, the unit of analysis will be examined in this study is a university place in Kopertis region IV in the city with the unit of observation is the user of accounting information systems at universities concerned. This determination is based on consideration, research that examines the behavior of individuals, so that the unit of observation is individuals as users of accounting information system consisting of; accounting staff, Chief Financial and business information systems and vice Rector / Head of Finance at private colleges of West Java and Banten.

3.2.2.3 Sample

Based on the sampling technique used by the author, the author of the samples taken in this study is as much as 45 colleges. Determination of the number of samples in the basis of the number of variables in the research model. By using the formula of Hair, et. al. (196; 2006) with the determination of the sample used, namely:

$n = (15 s / d 20) \times k = 15 \times 3 = 45$ higher educational institution specification:

n = sample (higher educational institution)

k = the independent variables used in the model study

RESULTS AND DISCUSSION

4.1 Results of Research

Data collection techniques used in this research through the deployment of a number of questionnaires to the respondents who have been determined. Unit of analysis in this study were college in Bandung, with a total sample of 45 universities. For each college were taken on average 2 respondents (given 2 questionnaires). Obtained from data collected by 75 questionnaires were returned and used as a viable research data. 75 questionnaires were returned came back from 45 universities selected as the study sample with a random sampling technique.

4.1.1 Descriptive Results

Descriptive Variable of Organizational Culture

Organizational culture is the totality of values, symbols, meanings, assumptions, and expectations were capable of organizing a group of people working together. Culture variables measured by the 4-dimensional organization of the Basic Assumption, Values, Norms and artefacts. To give you an idea on the organizational culture of high perguruan studied, following the results of assessment related to

indicators outlined in the table. For Dimension Basic Assumption 4, as measured by indicators such as Confidence in the organization, relationships between members of the organization, organizational experience, and Identity organization obtained its percentage score of 61.9%. it is addressed that organisasi culture in universities in the city seen from the low category Assumption basic indicators suggesting that belief, the relationship between members of an Organization and the identity of the organization experiences low. Values for the dimensions measured by 3 indicators: Innovation Attention to detail, aggressiveness and Reward criteria obtained his percentage score of 65.3%. Seen that includes prestige, well-being, control, authority, ambition, pleasure, independence, creativity, equality, tolerance, respect, commitment, or decency that occurred in college in Bandung is still in the low category. Norms for the dimension measured by two indicators: Behavioral standards and Trust, intimacy, friendship obtained his percentage score of 68.7%. This case shows that, the existing norms universities in Bandung own ru formal form of formal (regulatory organization, organizational ethics, organizational discipline) and informal where the norm is not standardized in writing that govern how members of the organization should act or communicate still category low. Dimensions were measured for artefacts with 6 indicator that language, art, architecture, technology, and other outputs material regularity of behavior, organizational climate and technology acquired his percentage score of 67.2%. this suggests that the culture of the organization in view of artefacts in college in the low category. Therefore it can be stated that the culture of the organization that are in college in Bandung in the low category it is in accordance with the phenomena presented by Hadi Purnomo (2012) that there are still many penyimpangan fraud committed by the leaders in various instansi. dan Agus Martowardoyo (2011) the number of employees within the finance department of a disciplinary sentenced to a dishonorable discharge and Fasli Jalal (2011) that the quality of research in universities

Descriptive Variable of Organizational Structure

Organizational Structure variables measured by the 5 dimensions of the Work Specialisation, Span of control, Chain of command, formalization and Delegation. To give you an idea on the Organizational Structure of high perguruan studied, following inihasil assessment indicators related to the author described in the following frequency distribution table. Work to dimensions Specialisation measured by 2 indicators: Specification of tasks and departmentalization obtained his percentage score of 66.9%. Seen that spesifikasi departemisasi work and still lower division based on interviews and questionnaires were conducted at several universities stating that there are many professors who doubles as both the administration as well as in academic administration in finance. For Dimensions Span of control is measured by two indicators: ratio of the individual and the management and Responsiveness obtained his percentage score of 64.5% is seen that this shows that the surveillance conducted by the leadership is not maximized and the division of labor is not clear. Chain of command for dimension is measured by two indicators: The hierarchy of authority and activity conditions obtained his percentage score of 66.3%. shows that the division of authority that occurred in college in Bandung these numbers are still low category because there is no clear

division of authority and overlapping between the functions and parts. For the formalization dimension measured by 2 indicators: Documentation of procedures and policies and regulations written his percentage score obtained by 65.2%. Thus indicates that university in Bandung is still low means there are many universities in Bandung that has not berjalanya well as the procedures and rules that have been determined. Delegation for the Dimension measured by two indicators: Decentralization and Centralization obtained his percentage score of 74.0%. so that it can be said that for dimensions delegation college in Bandung in the good category. Accordingly it can be said that universities in Bandung in the organizational structure in the category is already well meaning but not maximal it according to the phenomena presented by Robert Endi Jaweng (2013) frequent delays in decision-making in local government because there is no clear authority and length bureaucracy and the tug interests.

Descriptive Variable of Accounting Information System

Accounting information system is a tool used by management to process the financial transaction data to produce financial information recorded by collecting, storing and processing of financial data. Accounting Information System Variables measured by 3-dimensional namely Transaction Processing Systems, Cycle Processing Data Processing transactions and transactions. To provide an overview of Accounting Information Systems at high perguruan studied, following the results of assessment with regard to the indicator on the author described the following frequency distribution table. For Transaction Processing System Dimensions are measured by two indicators: System pengolahan internal data and external data pengolahan System obtained its percentage score of 66.0%. this indicates that the Transaction Processing System accounting in college separation between internal transactions and external transactions. For transaction processing cycle dimensions measured by 3 indicators: Income (input), processing (processing) and Storage (storage) obtained his percentage score of 66.3%. so as to convey that from software, hardware, data, brainware, procedures, databases, and networks used by the Accounting Information Systems in college in Bandung is still being. Dimension Processing Data For transactions measured by four indicators ie data entry, processing and manipulation of data, Data Storage and Reporting its percentage score obtained was 69.3%. so in college in Bandung in the category of being. Accordingly, it can be said that the existing accounting information system in universities in Bandung is when in the review of the quality system (quality system) as measured by the success of information systems is technically the start ease of use, functionality, reliability, flexibility, portability and integration is in category of being. As if in terms of Quality of Information Systems (Information Quality) by measuring the system output ranging from accuracy, timeliness, completeness, relevant and consistent in the category of being. Meanwhile, if the terms of use of the system (System Use) in terms of frequency of use, time of use, number of accesses, the dependency in both categories.

4.1.2 Analysis of Effect Model

The effect of organizational culture and organizational structure of the accounting information system. The first substructure in the model under study is to determine the

effect of organizational culture (X1) and organizational structure (X2) to the accounting information system (Y). The substructure consists of two independent variables and the dependent variable. The result of the calculation, the path coefficient Quality of Service to the accounting information system as follows: Value indicated by the standardized path coefficient coefficients (beta) in the above table. Path coefficient of organizational culture on accounting information systems (β_{yx1}) of 0.350. Path coefficients obtained from the organizational structure of the accounting information system (β_{yx2}) of 0,467. Equation coefficient identifies pathways formed in the influence of organizational culture and organizational structure of the accounting information system is expressed as follows:

$$Y = 0.350 + 0.467 X1 + 0.647 X2$$

Cultural Influence hypothesis testing organization and the organizational structure of the accounting information system . Hypothesis testing is done in two stages, namely simultaneous testing to determine the significance of the effect with the same organizational culture and organizational structure of the accounting information system and partial test to determine the significance of the effect of each exogenous variable organizational culture and organizational structure of the accounting information system. Obtained value of $F = 29,219$. From the table, the value of F table for degrees of freedom ($db1$) = number of exogenous variables and degrees of freedom = 2 ($db2$) = $n-k-1 = 45-2-1 = 42$ for $F [0.05: 2: 42] = 3,220$. Since the value of $F = 29.219 > F = 3.220$, the decision is a test of the null hypothesis is rejected. The test results can be concluded that organizational culture and organizational structure together affect the accounting information system.

Effect of organizational culture (X1) to the accounting information system (Y)

From the calculation results, the organizational culture path coefficient accounting information system as follows: The t-test statistics obtained for X1 (t-test organizational culture) of 2.369 to 0.002 signifikansi. Hypothesis testing organizational culture influences the accounting information system is done with the t test. The statistical hypothesis tested was t-test statistics obtained for X1 (t-test organizational culture) of 2,369 to 0,023 signifikansi. The results obtained with the t-test comparison table value is $t = 2.369$ is greater than $\alpha = t$ table on the degrees of freedom (db) = $45-3 = 42$ at 2.018 and signifikansi value less than 0.05. Results of tests conducted expressed rejection of H_0 or in other words accept H_1 . So it can be concluded there is a significant effect (significant) of organizational culture on accounting information systems.

Effect of organizational structure (X2) to the accounting information system (Y)

The result of the calculation, the organizational structure of path coefficient accounting information system as follows: Thw t-test statistics obtained for X2 (t count organizational structure) of 3,156 to 0,000 significant. Testing hypotheses influence the organizational structure of accounting information system is done with the t test. The results obtained with the t-test comparison table value is $t = 3.156$ is greater than $\alpha = t$ table on the degrees of freedom (db) = $55-3 = 52$ at 2.018 and significance value less than 0.05. The test results stated rejection of H_0 , or in other words accept H_1 . So

it can be concluded there is a significant effect (significant) of the organizational structure of the accounting information system. Based on the results of the path coefficients can be seen the effect of organizational culture and organizational structure of the accounting information system

Effect of Organizational Culture On Accounting Information System

From the above calculation results obtained by the direct influence of organizational culture on accounting information systems by $(0.350 \times 0,350 \times 100\%) = 12.2\%$. The amount of calculations, the indirect influence of organizational culture on accounting information system because there is a correlation (relationship) with the addition of the effect of organizational structure providing for $(0.350 \times 0.738 \times 0.467) = 12.1\%$. The total influence of organizational culture on accounting information system obtained 24.3%.

Effect of Organizational Structure on Accounting Information System

Obtained a direct influence on the organizational structure of the accounting information system $(0,467 \times 0,467 \times 100\%) = 21.8\%$. The magnitude of the indirect effect of the organizational structure of the accounting information system because there is a correlation (relationship) with the organizational culture by providing additional effect $(0.350 \times 0.738 \times 0.467) = 12.1\%$. The total effect on the organizational structure of the accounting information system of 33.9% was obtained. The results obtained show there and the influence of organizational culture on information systems accounting for 24.3% and the effect of organizational structure on information systems accounting for 33.9%. In total influence of organizational culture and organizational structure of the accounting information system is obtained by 58.2%, while the remaining 41.8% is influenced by other factors.

4.2 Discussion

4.2.1. Effect of Organizational Culture on Accounting Information System

The statistical results showed that the influence of culture on the quality Organisasi Accounting Information Systems showed the $t(2.369) > t \text{ table}(2.081)$ so that it can be said that berpengaruh Organizational Culture on the Quality of Accounting Information systems with the contribution (KD) of 24.3%. As for the rest of the 75.7 affected by other factors. The phenomenon of the quality of accounting information system that is not integrated information systems, information quality is still poor and inaccurate reporting time basic assumption on organizational culture showed 61.9% where there is a gap of 39.1 .artinya that there are problems that occur in college in Bandung during this related to the confidence in the organization, the relationship between members of the organization, experience in organization and identification Organization. The phenomenon of the quality of accounting information system that is not integrated information systems on organizational culture Value of 65.3% indicates that there is a gap of 34.7 meaning that there is a problem that occurs at universities in Bandung has been associated with innovation in organization, attention to things - the small and detailed reward. The phenomenon of the quality of accounting information system that is not integrated information systems, information quality is still poor and

inaccurate reporting time on the cultural norms of the organization showed 68.7% where there is a gap at 31.3 .artinya that there is a problem that occurs in universities in Bandung has been associated with the standard rules, issues of trust, togetherness. The phenomenon of the quality of accounting information system that is not integrated information systems, information quality is still poor and inaccurate reporting time on organizational culture artefacts show at 67.2% where there is a gap of 32.8 .artinya that there is a problem that occurs in universities in Bandung has been linked to an understanding of the characteristic, the regularity of the behavior of members, organizational climate, technology that is in use by members of the organization. Based on the description on all indicators need attention is the basic assumption that indicators of 61.9 which members of the organization through increased confidence, increased competence of members of the organization, as well as increased understanding of the characteristic of Organisasi. further improvement of the organization's culture through values, norms and artefacts so that it will be able to improve the quality of the information system Increased integration among member organizations between ultimately will impact on the quality of information and timeliness of reporting information in accordance with the needs of the organization.

4.1.2. Effect of Organizational Structure on Accounting Information System

The statistical results showed that the effect of organizational culture on the quality of Accounting Information System showed $t = 3.156$ is greater than 2.018 $t \text{ table}$ so it can be said that Organizational Structure affects on the Quality of Accounting Information systems with the contribution (KD) of 21.8%. As for the rest of 77.2 affected by other factors. The phenomenon of the quality of accounting information system that is not integrated information systems, information quality is still poor and inaccurate reporting time job specialization in the organization structure showed 66.9% where there is a gap of 33.1 .artinya that there are problems that occur in college canun is related to the specifications for the task and there is division of labor associated with departemenisasi. The phenomenon of the quality of accounting information system that is not integrated information systems, information quality is still poor and inaccurate reporting time span of control at the organizational structure of 64.5% indicates that there is a gap of 34.4 .artinya that there is a problem that occurs in college canun for this is related to the ratio between the number of individuals who are patronizing a number of management, accountability center span is not clear. The phenomenon of the quality of accounting information system that is not integrated information systems, information quality is still poor and inaccurate reporting time at the command line shows the organizational structure of 66.3% where there is a gap of 33.7 .artinya that there is a problem that occurs in college in Bandung during this related to the hierarchy of authority, activity conditions. The phenomenon of the quality of accounting information system that is not integrated information systems, information quality is still poor and inaccurate reporting time in the formation of organizational structure on organizational structure of 65.2% indicates that there is a gap of 33.8 .artinya that there are problems that occur in universities in Bandung for this is related to the ratio between the number of individuals who berhubungan with the rules and procedures in an organization run by and still not

good policy and regulations in written guidelines used by all members of the organization is still not good. The phenomenon of the quality of accounting information system that is not integrated information systems, information quality is still poor and inaccurate reporting time delegating tasks that occur in the organizational structure of 70.4% indicates that there is a gap of 29.6 .artinya that there are problems that occur in universities in Bandung for decentralization is linked means that in terms of division of labor that occurs is in good condition but has yet to reach the optimal As for the process of centralization has been in good konsidi anyway. so that means also that the process of centralization is better compared with the division of labor that occurs in decentralization. Based on the description on all indicators need attention span of control is the indicator of the value of the indicator amounted to 64.5 namely through increasing number of individuals are patronizing a number of management, accountability peningkayan center span. further increase in the formation, the division of authority and command line so that it will be able to improve the quality of the information system Increased integration between ultimately will among members of the organization who have an impact on the quality of information and timeliness of reporting information in accordance with the needs of the organization.

5.1 Conclusion

1. There is significant effect of organizational culture on the quality of accounting information system. Phenomenon happens to the quality of accounting information system that is not yet integrated accounting information systems, information quality is poor and is not reporting timely keuanagan it happens because the basic Assumption, value, norm, artifak has not shown that the ideal level of expected.
2. There is significant effect of organizational structure on the quality of accounting information systems .fenomena happens to the quality of accounting information system that is not yet integrated accounting information systems, information quality is poor and is not reporting timely keuanagan it happens because Specialitation Work, Span of control, Chain of command, formalization, Delegation has not shown the level expected idealyang

5.2 Suggestion

5.2.1 Operational Suggestion

1. To improve the quality of accounting information, the need for attention to organizational culture that is giving confidence to the members of the organization, improve relations and harmony between members of the organization, providing an understanding and improving the competence of each member organization, pay attention to things - things that happen detailed every problem faced by organization, make the rules clear and easy to be understood by every member of the organization, creating a conducive organizational climate and increased technology that suits your needs.
2. To improve the Quality of Accounting Information Systems it is necessary to also take into account the organizational structure that is by making a clear specification of tasks within the organization, there

departemenisasi order for a clear division of authority between the centralized and decentralized policy as central accountability, making documents written policies and procedures in performing the tasks that the reference of all of all members of the organization.

5.2.2 Suggestion of Science Development

The results of this study need to do more research on the different units or different places and locations so that a conclusion about the quality of the concept of information system is influenced by the organizational culture and organizational structure as well as accounting information system success is measured by user satisfaction.

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