

How Deep Organization Chart And Organizational Culture Influence To Quality Of Accounting Information System At Pt.Kai Daop 2 Bandung. (Train Transportation In Indonesian)

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Abstract: Changes in accounting information systems world is highly dependent on the structure of the organization and culture of the organization, the quality of accounting information systems, the information generated will affect the success of a quality information systems. This study aims to determine the effect of organizational structure and organizational culture on the quality of accounting information systems at PT.KAI. This study also examines the influence of organizational structure and organizational culture on the quality of accounting information systems. The population using in this study were PT.KAI located in East Bandung area. The samples in this study were taken using purposive sampling method of data collection techniques are observation and questionnaires to employees of PT.KAI. The analytical method used is descriptive and verifikatif method with quantitative approach, as well as the methods used to analyst the data is multiple linear regresion analysis method.

Keywords: organizational structure, organizational culture, Quality of accounting information systems

1. INTRODUCTION

Corporate world in this time progressively go forward governance sector goodness and also private sector. With existence of progress corporate world, hence can support government in development success especially in economic development sector, along progress of fast economic growth rate. Company very influenced by growth that happened in the world of effort ingeneral, where corporate world claimed to be more improve the quality of its management. In this case activity run by company shall in line with target which have been specified. Target of company in an economics competing is to obtain maximal profit as according to growth of company on a long term (Juliana, 2012). Phenomenon that happened in indonesian Rizal Djalil, (2016) that is Monetary Board Of Examiners (BPK) Rizal Djalil explain, [his] side find data application had by Statistical Body Center (BPS) very sensitiveness. Its section [of] BPS data application do not have strong security. According to Mardi (2016:4) Information system accountancy can be interpreted as an integrated activity yielding report in processed business transaction data form and presented so that become a financial statement owning meaning to side requiring. As for target of which wish tired writer in doing research is to get answers to problems which have been identified by above that is

- 1) Knowing is big of Influence Organization Chart To quality of Information System Accountancy
- 2) Knowing is big of Cultural Influence Organization To Quality Of Accountancy Information System
- 3) Knowing is big of Influence Organization Chart and Organizational Culture To Quality Of Accounting Information System

2. LITERATURE REVIEW / THEORY

2.1. Organization Chart

According To Ernie Tisnawati Sule & Kurniawan Saefullah (2012:152) : Organization Chart (structure organizational) basically represent organizational desain where manager conduct organizational resource allocation, especially which related to division of labor and resource had by organization, and also how overall of the activity can be coordinated and communicated.

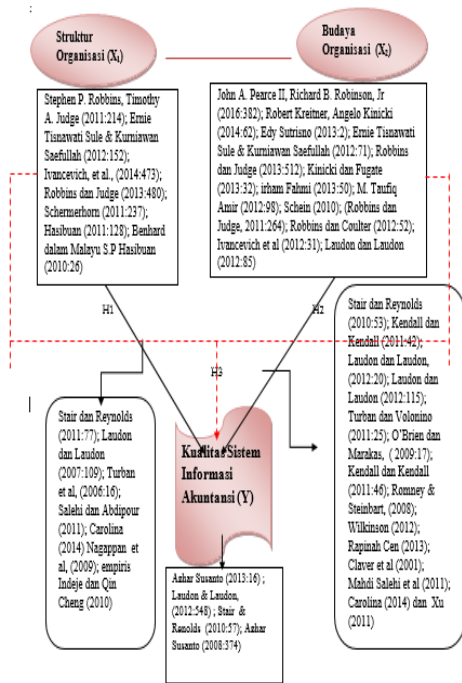
2.2. Organizational Culture

While according to Edy Sutrisno (2013:2) " Organizational Culture represent an social strength which do not see, which can move people in organization to conduct activity. According To Ernie Tisnawati Sule & Kurniawan Saefullah (2012:71) " Organizational culture basically represent embraced norm and values and run by a organization related to environment where the organization run its activity". the organizational culture, implementation intern accounting information system, organizational structure, commitment of management, information technology, e commerce and style leadership have a significant effect on the quality of accounting information systems) (SARI, 2016) Influence Organizational culture to quality of accounting information systems (Nur Zeina Maya Sari, 2015) The influence of Implementation Intern Control, Information Systems technology, Individual Culture to quality internal audit with quality human resources in consultant in Indonesian. (Mayasari, 2017)

2.3. Quality Accounting Information Systems

Information System Accountancy according to Azhar Susanto (2013:16) shall be as follows Quality of accountancy information system is data-processing system which integrated and harmonisasi between accountancy information system component to yield monetary information and other information to side requiring According to Anastasia Diana and Lilis Setiawati (2011:4) " Accountancy information system is system with aim to to collect and processing data and also report interconnected information of monetary transaction "

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3. Methodology

a. Descriptive Method

According to Sugiyono (2010:29) explaining that " Descriptive method is method used to depict or analyse an result of research do not be used to make broader conclusion". used Descriptive method to depict formula of problem of to one and both. used quantitative Research method to check certain sampel or population, data collecting use data analysis have the character of statistical or quantitative, as a mean to test hypothesis which have there

b. Verifikatif Metode

Research of Verifikatif basically to test the truth of from an hypothesis through data collect in field (Arikunto, 2010). Function from research verifikatif is to test hypothesis with statistical use This research is used to test variable dependent and independent variable

c. Technique Data Collecting

1. Research [of] Field (Field Research)

In this research of technique research field is writer propagate entire/all questioner to PT.KAI, Town Bandung. Questioner represent done data collecting technique by giving a set question or question written into responder to answer

2. Research of Bibliography (Library Research)

Research conducted to obtain sekunder data by reading, studying, and analist the data literature used to develop the basis for theory as supporter under consideration research in bibliography related to problem to check.

c. Source of Data

At this research source of used by data is primary data and sekunder data. Primary data that is got data type from source of the core important (source) good in the form of data qualitative and also quantitative data. Primary data equally represent real correct data of pure correctness got from

research of field directly which still really new and have to be processed furthermore so that got data have meaning. Really pure data in this research is result of answer from questioner which have been filled by responder that is entire all information system consumer at company BUMN Area Medium Land Transport in Town Bandung that is PT Train Indonesia.

d. Sampling population

In this research of population amount to 70 people and [making research sampling count 50 people that is PT.KAI employees 2 daop 2 Bandung. Validity represent accuracy derajat between data that happened at research object with energy able to be reported by researcher. Hence validity can be interpreted as an characteristic from size measure related to measurement level a test appliance questioner in measuring real correctly what wanted by researcher to be measured. An measuring instrument referred as valid if/when him conduct what ought to be done and measure what ought to be measured. For the test of the item validity used by appliance assist Software Statistical Program For Science (SPSS) 20 For Windows.hence statement item from questioner Validity instrument test can use correlation formula

$$r_{xy} = \frac{N \sum XY - (\sum X)(\sum Y)}{\sqrt{(\sum X^2 - \frac{(\sum X)^2}{N})(\sum Y^2 - \frac{(\sum Y)^2}{N})}}$$

Keterangan:

- r = Correlations
- Σxy = Sum variabel x and Y
- Σx = Sum value variabel x
- Σy = Sum value variabel y
- N = sampling

Reability Test

Reliabilitas is index showing how far a[n measurement without diffraction (mistake burden) that arena dank guarantee consistent measurement pass by quickly time and pass by quickly immeasurably of item in instrument (Sekaran, 2011:43). To test measuring instrument reliabilitas or instrument in this research used Alpha Cornbach coefficient. Reason of writer use Alpha Cornbach coefficient because source of data in this research is primary data, that is obtained data directly by performing [a] direct interview and give questioner at company as research. Alpha Cornbach menurut Sekaran (2011:44) is:

$$Alpha (\alpha) = \frac{k \cdot \bar{r}}{1 + (k - 1) \cdot \bar{r}}$$

Kriteria	Reliability
Good	0,80
Acceptable	0,70
Marginal	0,60
Poor	0,50

Source : Baker et all,2002:70

4. RESULT AND SOLUTION

Data analysis represent activity of pursuant to responder type and variable, tabulation of data pursuant to variable from entire/all responder, presenting data every accurate variable, doing calculation to answer formula of is problem of, and do

calculation to test hypothesis which have been raised. Validity represent accuracy between data that happened at research object with energy able to be reported by researcher. Hence validity can be interpreted as an characteristic from size measure related to measurement level a test appliance researcher to be measured

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