

Influence Organizational Culture On The Quality Of Accounting Information System Indonesian Government

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Abstract: Quality Information yielded by Information System Accountancy will affect at storey ability management level to bring action against and decision which related to company operational and also prepare effective financial statement. Azhar Susanto (2013: 65) states that the accounting information is the output of the accounting process. In general, the accounting information presented in the financial statements (Kieso et al, 2012: 5). With use accounting information, internal parties will obtain accounting information relating to past and future, such as prediction (forecasting) which includes annual plans, strategic and decision alternatives (Azhar Susanto, 2013:). The message contained in an accounting information as a guide for anyone when carrying out the activity (Azhar Susanto, 2009: 2). Accounting information is a strategic organizational resource (Mitchell et al., 2000). Accountancy Information System of vital importance in growth Process business On duty Original earnings Indonesian specially Bandung Area. The Organizational culture, through its assumptions, values, norms and symbols, determines the way in which the members of an organization perceive and interpret the reality within and around their organization, as well as the way they behave in that reality (Janisijevic,2012). This Technique regarding System Accountancy Information data model affecting earnings to original earnings area (PAD) at Indonesian Government . Database System have function to earnings responsibility which consist of lease receivable not yet been billed, for lease receivable billed, and total receivable. Accountancy information system have different model to process business and evaluation to governmental accounting information..

Keyword: Organisational culture, Accounting Information System

1 INTRODUCTION

Accountancy Information System is process various monetary transaction and finance transaction which directly influence good monetary transaction process very needed to akuntabilitas unit, specially On Duty Earnings Area. Perda No 20, 2012 year formulate comprehensive guidance to the Original Earnings execution Area (PAD) And area financial accounting. Perwal 386 year 2012 about Guidance of Monetary Management define accounting system as procedure network start from data collecting process, record-keeping, compendium, up to financial reporting in order to revenue plan area execution responsibility able to be conducted manually or use computer application. Have the character of assessment self. The procedure include compliance to accountancy standard governance area financial accounting standard and procedure. Set Of activity Peripheral Area (SKPD) Municipality Bandung still execute accountancy pursuant to no perda 20 ,year 2012, affecting at change executed accounting system execution, which initially assessment official become assessment self , so t there are change to human resource activity running and current data. Current Revenue and expenditure Cash have to run religiously principality, in meaning of existence of compliance to fundamental duty and function (tupoksi). That one of the important component in accounting information system development base on computer is analysis data and planning.

well-designed Structure data model give accuration storey and higher level relevansi in accounting information system development, without annoyed by change of application coding. From various the background factor, writer interest to develop an device data model by using semantic model of Entity Relationship Model for the accountancy cash inflow specially Original Earning Area (PAD) On Duty Earnings Area

2. Formulation of Problem Context Applying data bases at cash inflow accountancy model PAD, formula is problem of which is looked into important:

1. How Original earnings cash inflow accountancy information system procedure analysis of Area Dispenda pursuant to Perda No.20 / 2012
2. How Original Earnings cash inflow activity Area Municipality Bandung
3. How activity expenditure of Original Cash Earnings Area Municipality Bandung
4. How document data and appropriate logical data model according to accounting procedure

LITERATURE REVIEW / THEORY

A. Quality of Accounting Informasional System

Information System Accountancy (SIA) is a information system handling respective everything with Accountancy. Accountancy alone in fact a Hall informasi.(Perntice system 2014:238 Important function which formed by SIA at a organization for example " Collecting and safe data about transaction and activity " Processing data become information able to be used in course of decision making " control precisely to organizational asset. Monetary management area divided to become three big process. Three the process planning (including in it activity APBD / budgeting) in the form of annual goals, company (process APBD execution) that is Realization lease Area and reporting (APBD responsibility). Accounting process represent the part of reporting aktifitas obliging every budget consumer / goods consumer to report entire/all transaction into financial statement. Structure APBD consist of acceptance of detailed area pursuant to local government

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business, organizational, group, type, obyek, and earnings obyek. SIA consist of 3 sub system " Process transaction system support daily business operation process " System general ledger/ financial reporting " System Closing and inversion. Representing closing and inversion from made report with reverser journal and conclusion journal .And Steinbart Romney (2006:118) affirming that accountant profession enough often got mixed up with conceptual storey scheme development and eksternal which is strong related/relevant indication among accounting system to business process from organization. This matter which make accountant profession as looked into profession most is comprehending data and aktifitas process business. The quality of accounting information system by Heidmann (2008: 81) explains that the dimensions of the quality of accounting information system consists of: (1) integration; (2) flexibility; (3) accessibility;(4) formalization; (5) the mediarichness. Furthermore Bentley and Whitten(2007: 78) can be seen from the performance of the system including the amount of work that can be completed in one period and response times on user requests. Various researcher and literature in the field of data analysis have offering many solution, for the model of data what fulfilling requirement model data in conceptual storey. An good conceptual data model have to explain semantic meaning from subyek. Entity Relationship Model (ERM) represent model which is widely used and trusted to give good semantic to consumer, application developer and analyst. ERM give excess compared to other conceptual data model in the case of and flexibility ability of expression (expressiveness) to the relation from entitas with other entitas and relation among entitas with the attribute entitas.

A. Organizational Culture

organization's culture is centered on learning, and its structure is such that the actors within the organization can transmit knowledge, then human resources are more likely to feel empowered to learn. It is important for an enterprise to establish an environment that is apt to create and renovate its knowledge to keep pace with innovation. (Joseph:2009) .A knowledge-oriented culture challenges people to share knowledge throughout the organization. An organization can promote and reinforce an environment that enables learning, and hence leads to innovative capacities, through its cultural framework. The way this is done is going to be determined by the makeup and management style of each organization. Each organization has its own set of variables that must be taken into account. organizational culture has an impact on the way in which an organization changes, and that matching of organizational culture and change strategy will improve the efficiency of the change process.(Janivenic,2012)

METHODOLOGY

Like within reason research methodologies in technical field and computer, hence researcher here adopt an methodologies being based on descriptive method, analytic at scheme and have the character of normatif. Differ from research other accountancy which usually base on positive and look into one scheme aspect without existence of and analysis description of accurate object, this research emphasize at effort solve

problem by giving best assumed solution model to an problems. The same as with empirical research, data collecting also used, so even also bibliography study to obtain correct information in designing data model.

Object Research

Object Research taken acceptance business process or earnings in environment On Duty Earnings of Area Municipality Bandung and Model Data which need to be designed according to Perda no 20 Year 2012. As for included analysis unit which managing lease Area finance On Duty Earnings of Area. Because reeling of different name- monetary management and difference which relative centrally Set Of Monetary Activity Organizer SKPKD. According to Janisivenic (2012) this paper an assumption also emerges that there may be a feedback effect of organizational change strategy on organizational culture. For this reason we may assume that organizational culture has an impact on the way in which an organization changes, and that matching of organizational culture and change strategy will improve the efficiency of the change process. In this paper specific hypotheses about the causal relationship between certain types of organizational culture and certain change strategies are formulated.

RESULT AND SOLUTION

All original revenue area (PAD) in order to business execution governance area managed in APBD. Every SKPD having duty collect and accept earnings area obliged to execute acceptance and collection pursuant to rule is set in law and regulation. From a number of the acceptance, entering in management SKPD generally is Original Earnings Area.

Object Acceptance

Pursuant to Perda No reference 20 Year 2012 and result of conducted by observation hence do not all SKPD have acceptance bursar. At Municipality Bandung, acceptance procedure specified by office owning obligation or collection amputation retribution / lease like hereunder 1. lease Area 2. Retribution Area 3. BUMD .

Procedure Acceptance

Execution procedure acceptance payment consist of 1. Endorsement which passing acceptance administratively, acceptance of SKPD hold responsible Consumer Budget to the management money becoming its duty but functionally, bursar acceptance SKPD hold responsible at PPKD as BUD 2. Endorsement which passing ministrant acceptance bursar. In the case of obyek earnings of area spread over to the geographical condition consideration of taxpayer and retribution obliged to not possible to pay for its direct obligation body, financial institution or commisioned post of fice execute some of acceptance bursar function and duty, can be showed by ministrant acceptance bursar. Thereby, in an SKPD will only there are one acceptance bursar, but enabled there are more than one ministrant acceptance bursar 3. Endorsement which passing body, financial institution, or post office. Relasional technology with rational model very effective to Original Earnings cash inflow activity Area (PAD) [at] On Duty Earnings of Area. Picture 2 showing relasional model is later then degraded to become alighted from fisikal data model application prototype. Business process and requirement information can facilitate effort convert from conceptual to fiscal system. Without effective planning of requirement

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