

Organizational culture and
organizational structure on
quality of accounting information:
examining the mediating roles
about quality of accounting
information system in Baitulmaal
Wa Tamwil Jakarta

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7 Organizational culture and organizational structure on quality of accounting information: examining the mediating roles about 13 quality of accounting information system in Baitulmaal Wa Tamwil Jakarta

Cultura organizacional y estructura organizativa sobre la calidad de la información contable: examen de los roles mediadores sobre la calidad del sistema de información contable en Baitulmaal Wa Tamwil Jakarta

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ABSTRACT

This study was to investigate the influence of organizational culture and organizational structure of the quality of accounting information with the quality of accounting information systems as an intervening variable. The object of this study is the accounting department at Baitulmaal Wa Tamwil (BMT) located in Jakarta Province. Sample was conducted on 43 managers. Therefore, the analysis of the data used is SmartPLS. The results showed that the variables of organizational culture, organization 12 structure affects the quality of accounting 17 information systems, the variables of quality of accounting information systems affect the quality of accounting information, and the quality of accounting information system mediates the influence of organizational culture, organizational structure on the quality of accounting information.

Keywords: Organizational Culture, Organizational Structure, 21 The Quality Of Accounting Information Systems, The Quality Of Accounting Information.

RESUMEN

Este estudio investigó la influencia de la cultura organizacional y la estructura organizativa de la calidad de la información contable con la calidad de los sistemas de información contable como una variable que interviene. El objeto de este estudio es el departamento de contabilidad de Baitulmaal Wa Tamwil (BMT) ubicado en la provincia de Yakarta. La muestra se realizó sobre 43 gerentes. Por lo tanto, el análisis de los datos utilizados es SmartPLS. Los resultados mostraron que las variables de la cultura organizacional, la estructura organizativa afecta la calidad de los sistemas de información contable, las variables de calidad de los sistemas de información contable afectan la calidad de la información contable y la calidad de El sistema de información contable media la influencia de la cultura organizacional, la estructura organizativa en la calidad de la información contable.

Palabras clave: Cultura organizacional, Estructura organizacional, Calidad de los sistemas de información contable, Calidad de la información contable.

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RESUMO

Este estudo objetivou investigar a influência da cultura organizacional e estrutura organizacional da qualidade da informação contábil com a qualidade dos sistemas de informação contábil como variável interveniente. O objeto deste estudo é o departamento de contabilidade do Baitulmaal Wa Tamwil (BMT) localizado na Província de Jacarta. Amostra foi realizada em 43 gestores. Portanto, a análise dos dados utilizados é SmartPLS. Os resultados mostraram que as variáveis de cultura organizacional, estrutura organizacional afetam a qualidade dos sistemas de informação contábil, os recursos de qualidade dos sistemas de informação contábil afetam a qualidade da informação contábil e a qualidade da informação. sistema de informação contábil medeia a influência da cultura organizacional, estrutura organizacional sobre a qualidade da informação contábil.

Palavras-chave: Cultura Organizacional, Estrutura Organizacional, A Qualidade dos Sistemas de Informação Contábil, A Qualidade da Informação Contábil.

1. INTRODUCTION

Information always produces data processing that is useful for users of information. Also included in this information activity a preparation of report printing, inspection of information result before publication to the user (Komala, 2012). An information is said to be valuable if it reduces the user's uncertainty in dealing with a particular decision situation. Conversely, if it does not have value and information does not provide additional benefits for the wearer (Komala, 2012). The quality of useful information is relational, accurate, timely, conciseness, clear, quantifiable and consistent. Laudon and Laudon (2014: 48) stated if the information in the organization has good quality, the organization will run well. If not, the low quality of information is can be threat for the sustainability of the organization. Therefore the quality of information is very important for organizational sustainability (Laudon and Laudon, 2014: 50). Issues arising from the phenomenon in the quality of accounting information are, the less optimal conditions on the quality of information technology such as poorly documented reports in state-owned (government business incubators) require the management of information systems for data access. Unfortunately, this condition also occurs in Baitulmal Wa Tamwil (BMT).

The quality of accounting information has an important role in the process of adopting the accounting information system, this evidence shows that an organization must acquire knowledge about the right size of Information quality so that this adopting system improves performance and makes a profit for an organization (Wongsim and Jing Gao, 2011). Organizational culture has a strong influence on the development of financial information systems and implementation. (Muchlas, 2005: 534) to find out whether the culture of an organization is strong, there are several characteristics that need to be assessed: togetherness, the role of leader and intensity. Another organizational factor affecting the information system is the organizational structure. The organizational structure is a formal configuration between individuals and groups regarding task allocation, responsibility, and authority within the organization (Greenberg and Baron, 2008: 548). The organizational structure, in this case, illustrates a relative formal relations which is relatively permanent among people or parts within the organization. The objective of the study are as follow: To determine whether organizational culture significantly affects the quality of accounting information systems. To know whether the organizational structure significantly affect the quality of accounting information systems. To determine whether the quality of accounting information systems significantly affect the quality of accounting information. To determine whether the quality of accounting information systems mediate between organizational culture on the quality of accounting information. To determine whether the quality of accounting information systems mediate between the organizational structure of the quality of accounting information.

2. Hypothesis and Development

2.1. Organizational Culture and Quality of Accounting Information System

Organizational culture contributes significantly to the effectiveness of accounting information systems (Wanyama, et al 2010). (Kendall and Kendall, 2011: 42) stated that organizational culture it's important to determinant about how people use information and information systems. Organizational culture can always be found inherent in organizational information systems (Laudon and Laudon, 2012: 20). The results of research (Carolina, 2014) and (Xu, 2011) indicate that the successful implementation of accounting information system should consider

to organizational factors, one of which is organizational culture. While (Salehi and Abdipour, 2011) stated that the results of empirical testing of listed companies in Iran shows that one of the factors that can be obstacles in the establishment of accounting information system is the organizational culture in addition to other factors are organizational structure, environmental factors, etc.

H1: Organizational Culture Affect Quality of Accounting Information System

2.2. Structure Organization and Quality of Accounting Information System

Accounting information systems are also influenced by organizational structure, it is supported by the results of research. (Mirmasoudi, et al., 2012) states that the organizational structure is a formal system of tasks and related to authority which control how people coordinate their actions and their resources are used to achieve organizational goals. This is supported by the results of research (Yarmohammadzadeh, et al, 2011) stated that the organizational structure contributes significantly to the effectiveness of accounting information systems. (Salehi and Abdipour, 2011) stated that the organizational structure is indicated as one of the factors which can hampering the implementation of accounting information systems toward registered companies in Turkey.

H2: Structure Organization Affect Quality of Accounting Information System

2.3. Accounting Information System Quality and Quality of Accounting Information

The quality of accounting information is influenced by the accounting information system. (Wongsim, et al, 2011) stated that the dimension of information quality has a significant relations with the adoption process of accounting information systems. Similarly with (Onaolapo and Odetayo, 2012) explains that the benefits of accounting information systems can be evaluated by the impact on the process of improving decision-making, the quality of accounting information, performance evaluations, internal controls and facilitating company's transaction. Other research by (Fardinal, 2013: 156-161) describes that there is the influence of internal control systems toward quality of accounting information systems and toward the quality of accounting information.

H3: Accounting Information System Quality Affect Quality of Accounting Information System

2.4. Quality of Accounting Information Systems is Mediating The Relationship Between Organizational Culture On Quality of Accounting Information

The quality of accounting information has an important role in adopting process of the accounting information system, this is shows that an organization must acquire knowledge about the right size of information quality so the adopting system can improves performance and makes a profit for an organization (Wongsim and Jing Gao, 2011). The results of research conducted by (Fitriati and Sri Mulyani, 2015) said that organizational culture significantly affects the accounting information system and accounting information system also affect the quality of accounting information. A strong organizational culture will support the implementation of accounting information systems and accounting information systems that will successfully improve the quality of accounting information. Other research states that (Wiguna and Dharmadiaksa, 2016) Organizational culture has a close relationship and positively affect the application of accounting information system and jointly organizational culture and application of accounting information system positively affect the quality of information.

H4 : Quality of Accounting Information Systems is Mediating Between Organizational Culture On Quality of Accounting Information

2.5. Quality of Accounting Information Systems mediating The Relationship Between the Organization Structure On Quality of Accounting Information

The benefits of accounting information systems can be evaluated with their impact on the process of enhancing decision-making, the quality of accounting information, performance evaluations, internal controls and facilitating corporate transactions (Onaolapo and Odetayo, 2012). Based on previous research (Inta Budi, 2015) stated that the organizational structure has a close relationship to the application of accounting information systems and the application of accounting information systems positively affect the quality of information. The other research (Sri Dewi, 2013) which stated that the organizational structure has a significant influence on the accounting information system, in addition to the accounting information system also has an impact on the quality of accounting information.

H5: Quality of Accounting Information Systems mediating Between the ¹³ Organization Structure On Quality of Accounting Information

3. RESEARCH METHODS

3.1. Data and Collection

This research takes the sample on data obtained from Baitulmaal Wa Tamwil (BMT) in Jakarta province the number of samples is 43 financial managers. Technical Analisis data used Structure Equation Model (SEM).

4. Results and Discussion

4.1 Composite Reliability and Average Variance Extracted (AVE)

Variable	Composite Reliability	Average Variance Extracted (AVE)
Organization Culture	0,948	0,571
The Quality Of Accounting Information	0,923	0,575
Quality Of Accounting Information Systems	0,957	0,586
Organizational Structure	0,903	0,575

Table.4.1. Composite Reliability and AVE

Based on table 4.1 it can be concluded that all constructs meet the criteria reliable. This is indicated by composite reliability values above 0.70 and AVE (Average Variance Extracted) above 0.50 as the recommended criteria.

5. Results And Discussion

Table.5.1 Hypothesis Test Results

Variable	Original Sample (O)	T Statistics (O /STDEV)
OC -> QAIS	0,745	6,464
QAIS -> QAI	0,989	370,482
OS -> QAIS	0,254	2,184

*OC (Organization Culture)

*QAIS⁶(Quality Of Accounting Information Systems)

*QAI(Quality Of Accounting Information)

*OS(Organizational Structure)

5.1.Organizational Culture affect the Quality of Accounting Information Systems

The result base on table 5.1 ¹ shows that the correlation between Organizational Culture (OC) variable and Quality of Accounting Information System (QAI) shows the coefficient value of 0.745 with the t-value of 6.464. The value is greater than t- table (1.960). This result means that Organization Culture (OC) has a positive relationship and significant to Quality Accounting Information System (QAIS). Organizational culture has a significant influence in the development and operation of information systems. Still according to (Stair and Reynolds, 2010:53) organizational culture also positively affect the success of the development of new information systems. These

statements have been proven in this study, where the results of this study found a significant influence on the quality of accounting information systems.

5.2 Organizational Structure affect the Quality of Accounting Information Systems

The result base on table 5.1 show that the relationship variable Organizational Structure (OS) with Quality Accounting Information System (QAIS) shows the coefficient value of the path of 0.254 with t - value of 2.184. The value is greater than t- table (1,960). This result means that the Organizational Structure (OS) has a positive relationship and significant to Quality Accounting Information System (QAIS). One of the factors influencing the implementation of accounting information system is the organizational structure (Wilkinson et al, 2010). (Turban et al, 2011) stated that the organizational structure is the main thing that must be considered in the preparation of information systems. This is supported by the results of research (Yamohammadzadeh, et al, 2011) that the organizational structure contributes significantly to the effectiveness of accounting information systems.

5.3. Quality Accounting Information System affect the Quality of Accounting Information

The result base on table 5.1 show that the correlation Quality of Accounting Information System (QAIS) with Accounting Information Quality (QAI) shows the value of path coefficient 0.989 with t-value 370.482 The value is greater than t-table (1.960). This result means that Quality Accounting Information System (QAIS) has a positive relationship and significant to Quality of Information Accounting (QAI). The results of this study are in line with the results of research conducted by (Xu, 2009: 1-11) shows that quality information is one of the competitive advantages for an organization. In accounting information systems, the quality of information provided is crucial the successful implementation of the system. Similarly, research conducted by (Komala, 2012) shows that the quality of accounting information systems has an influence on the quality of accounting information,

5.4. Quality Of Information Accounting System mediates The Relationship Between the Organization Culture On Accounting Information Quality

Table 5.4. Sobel Test

Variable	Output		
	Sab	ab	t-Value
OC ->QAIS -> QAI	0,2938	0,7819	2.6610

The results base on the table 5.4 show that the output of t-value (2.6610) is greater than t-statistic (1.96). It means that the variable Quality Accounting Information System (QAIS) mediates the relationship between Organization Culture (OC) on Quality Accounting Information (QAI)..The results of this study are in line with the results of research conducted by (Fitriati and Mulyani, 2015) said that organizational culture significantly affects the accounting information system and accounting information systems also affect the quality of accounting information.

5.5. Quality of Accounting Information Systems Mediates The Relationship Between The Organizational Structure Of the Quality of Accounting Information

Table 5.5. Sobel Test

Variable	Output		
	Sab	ab	t-Value
OS ->QAIS -> QAI	0,1162	1,1828	10,1776

The results base on the table 5.5 show that the output of t-value (10.1776) is greater than t-statistic (1.13). It means that the variable Quality Accounting Information System (QAIS) mediates the relationship between Organization Structure (OS) on Quality Of Accounting Information (QAI). (Wongsim, et al, 2011) stated that the dimension of information quality has a positive relationship with the process of adoption of accounting information systems. Similarly (Onaolapo and Odetayo, 2012) explains that the benefits of accounting information systems can be evaluated with their impact on the process of enhancing decision-making, the quality of accounting information, performance evaluations, internal controls and facilitating corporate transactions. This is in line with (Sri Dewi, 2013) which stated that the organizational structure has a significant influence on the accounting information system, in addition to the accounting information system also has an impact on the quality of accounting information.

6. Conclusions and Suggestions

Conclusion

Based on the phenomenon, problem formulation, research hypothesis and research result hence can be concluded as follows. 1). The results show that the organizational culture has a positive relationship and significant to the quality of accounting information systems. 2). The result show that the organizational structure has a positive relationship and significant to the quality of accounting information systems. 3). The result show quality of accounting information system has a positive and significant relationship to the quality of accounting information. 4). The results show that Quality Of Accounting Information System mediates the relationship between Organizational Culture on Quality Of Accounting Information. 5). The results Show that the Accounting Information System mediates the relationship between Organization Structure on Quality Of Accounting Information.

6.2. Suggestions

The timeliness of the presentation of accounting information and the cause of inaccuracies in the presentation of information should be explored, whether from the applied application factor, hardware support or from the human resources that operate it. Administration Tidiness, are things that need to be turned on in the organization, be it correspondence, finance, employee income, goods entry/exit, etc. that help for organizational performance. Clear division of authority, This kind of thing is the key that can determine the success of the ability in a company. In the absence of a division of performance authority, it may be that the members or employees of the company will be confused about what is being done and what is not.

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