The Effect of Organizational Factor on Quality of Accounting Information System

*Jufri Darma[1], Weny Nurwendari[2], Tuti Sriwedari[3], Rini Herliani[4], Esa Setiana[5]

[1,2,3,4,5] Accounting Department, Universitas Negeri Medan

INFO ARTIKEL

Abstract

The aim of this research is to examine the influence of organizational factors, namely organizational culture and organizational structure on accounting information systems. The survey was conducted on 67 respondents, namely users of accounting information systems of higher education in North Sumatra. Data collection was carried out using a questionnaire. Data processing uses Structural Equation Modeling with a Partial Least Square approach using the Smart-PLS applications. The research results found evidence that organizational structure influences the quality of higher education accounting information systems in North Sumatra. However, the results of this research do not prove that there is an influence of organizational culture on the quality of higher education information systems in North Sumatra.

✉ Authors
(*) Corresponden Author

Email: *jufridarma@unimed.ac.id[1]

Introduction

Each organization requires an accounting information system for effective operation. In the process of designing such a system, management takes into account numerous factors, including culture and organizational structure. Organizational culture denotes the values embraced and implemented by members during the execution of organizational activities. Meanwhile, organizational structure represents a formalized framework for the allocation of tasks, authority, and responsibilities within the organization.

Province of North Sumatra has the following public and private tertiary institutions: 50 universities, 17 institutes, 71 secondary schools, 56 academies, and 15 polytechnics. Higher education management requires an information system in carrying out daily organizational activities. Decision makers evaluate the accuracy of information (Geerten van de Kaa, 2021:168). Information systems support the

information needs for daily, short-term, and long-term decisions. To help make good decisions, information must be accurate (Vermaat et al., 2015:554).

A good information system can provide quality information (Suryani, 2017:69). Information system quality is an aspect that determines the successful performance of various types of tasks in business and in making business decisions (Zamzami et al., 2021:21). The quality of the accounting information system must meet the expectations of its users (Stair, George W. Reynolds, *et al.*, 2021). A quality accounting information system depends on various factors such as top management support and organizational structure.

Organizational structure refers to how tasks are divided, and coordination, communication, workflow, and formal strengths are patterned to guide organizational activities (McShane and Glinow, 2019). The establishment of a successful business information system relies on organizational acknowledgment, as illustrated by the relationships outlined in the organizational chart (Asharie, 2023:196)

Culture is a compilation of fundamental understandings and assumptions that are collectively embraced by a particular group, whether it pertains to the context of an ethnic community or an entire nation. In contrast, organizational culture constitutes the essential understandings and assumptions that mold the identity of a specific organization (Stair *et al.*, 2021:466). Cultural factors, especially in the realm of user interface design, are likely to have an impact on the effectiveness of information systems (Sreedhar, 2018:240).

This research seeks to investigate the effect of organizational structure and organizational culture on the quality of accounting information systems in higher education within North Sumatra.

An accounting information system, as outlined by Romney *et al.*, (2021), entails the transformation of data into information for decision-makers. These systems, as emphasized by Richardson, Chang and Smith, (2021), engage in recording, processing, summarizing, reporting, and communicating both financial and non-financial information to facilitate decision-making. Characterized as a unified set of resources by Darma and Sagala, (2020), an accounting information system works cohesively to process data into financial information, subsequently distributing it to diverse users. In amalgamating the perspectives of these experts, we define an accounting information system as a collective set of resources that converts data into financial information.

System quality encompasses a range of attributes, including functionality, reliability, usability, efficiency, maintainability, and portability, as stated by Hentea, (2021). Regarding accounting information systems, quality is characterized by the system's capability to effectively manage components for processing financial data into valuable financial information for users, according to Fitrios (2019). Darma, (2018) adds that the quality of an accounting information system is reflected in its ability to generate financial accounting information in alignment with user expectations. Synthesizing these expert perspectives, we define the quality of accounting information systems as their capacity to produce high-caliber financial information for informed decision-making.

The criteria for assessing the quality of the accounting information system in this research consist of three indicators, as outlined by (Darma, 2018): generating precise information, integrating data from diverse sources, and ensuring user-friendly accessibility. A high-quality accounting information system is characterized by its capacity to generate accurate information, integrate data from various sources, and provide easy access for users.

Organizational structure is the way in which job tasks are formally divided, grouped, and coordinated (Robbins and Judge, 2022:507). Organizational structure refers to the number of hierarchical levels in management. A tall structure means many levels, and a flat structure means fewer levels. The structure is often illustrated as an organizational chart which shows how departments and teams are structured and who reports to whom (Rothwell, Imroz and Bakhshandeh, 2021:25). Organizational structure can be measured using various indicators such as work specialization, departmentalization, chain of command, span of control, centralization and decentralization, formalization, and span of boundaries (Robbins and Judge, 2022)

Seven key elements should be considered when designing an organization's structure work specialization, departmentalization, chain of command, span of control, centralization and decentralization, formalization, and boundary spanning. (Robbins and Judge, 2022:507)).

Work specialization s the degree to which tasks in an organization are subdivided into separate jobs. Departmentalization is the basis by which jobs in an organization are grouped together. Chain of command is the unbroken line of authority that extends from the top of the organization to the lowest echelon and clarifies who reports to whom. Span of control is the number of subordinates that a manager can direct efficiently and effectively. Centralization or decentralization is the degree to which decision making is concentrated at a single or multi point in an organization. Formalization is the degree to which jobs within an organization are standardized. Boundary spanning is the Individuals forming relationships outside their formally assigned groups (Robbins and Judge, 2022:507-513).

Several previous researchers have found evidence of the influence of organizational structure on accounting information systems. Organizational structure has a great impact on the quality of accounting information systems (Algrari and Ahmed, 2019). The organizational structure has empirically proven to have an effect on the quality of higher education accounting information systems in the city of Bandung (Puspitawati and Wisdayanti, 2020). Organizational structure has influence on the quality of accounting information systems (Anggraeni *et al.*, 2023). Based on expert statements and previous research results, we put forward the first hypothesis:

H1: Organizational structure has a positive effect on the quality of higher education accounting information systems in North Sumatra

Organizational culture as the overarching beliefs and perspectives regarding how activities are conducted within an organization (Parboteeah and Cullen, 2018). Organizational culture is comprised of the fundamental understandings and assumptions within an organization, as stated by (Stair, *et al.*, 2021:466). It encompasses the shared values, norms, and assumptions that influence interactions and behaviors among individuals and groups within and outside the organization, as noted by (Vaughn, 2019).

Six primary characteristics seem to capture the essence of an organization's culture: adaptability, detail orientation, results/outcome orientation, people/customer orientation, collaboration/team orientation, and integrity (Robbins and Judge, 2022:543)

Adaptability is the extent to which employees are encouraged to be innovative and flexible and dare to take risks and experiment. Detail orientation is the extent to which employees are expected to demonstrate thoroughness, analysis and attention to detail. Results orientation is the extent to which management focuses

on results or outcomes rather than on the techniques and processes used to achieve them. People or customer orientation is the extent to which management decisions consider the impact of results on people inside and outside the organization. Collaboration or team orientation is the extent to which work activities are organized in teams rather than individuals. Integrity is the extent to which people demonstrate integrity and high ethical standards in their work

Several previous researchers have found evidence of the influence of organizational culture on accounting information systems. Organizational culture has a significant influence on the quality of the accounting information system (Yanti and Pratiwi,2022). Organizational culture related to the quality of management accounting information systems.(Rachman, Adrian and Husniah, 2019). Organizational culture has an important role to realize the quality of accounting information systems.(Nurliyani, Darma and Ikhsan, 2020). Based on the statements of experts and the results of previous studies, we propose a second hypothesis:

H2: Organizational culture has a positive effect on the quality of higher education accounting information systems in North Sumatra

RESEARCH METHODS

This study employs both descriptive and verification methods. The descriptive approach is utilized to gain a thorough understanding of a phenomenon in intricate detail, following Gautam's (2021) framework. In contrast, the verification method is applied to assess and evaluate hypotheses, as indicated by the work of Hurriyati et al. (2018). The research focuses on individuals using accounting information systems in higher education institutions in North Sumatra.

The primary objective of this investigation is to examine the influence of organizational structure and organizational culture on the quality of higher education accounting information systems within North Sumatra. The higher education selected for this study are those that hold at least a B accreditation. This criterion was chosen because, typically, these higher education already possess a sufficiently developed accounting information system

The study involves three variables: organizational structure (OS), organizational culture (OC) and the quality of accounting information systems (AISQ), with operationalization detailed in Table1.

Table 1 Operationalization of Variable

Variable	Indicator	Scale
Accounting Information Systems Quality (AISQ)	Produce Accurate Information (AISQ1)	Ordinal
	Data Integration (AISQ2)	Ordinal
	Ease of Access (AISQ3)	Ordinal
Organizational Structure (OS)	Work Specialization (OS1)	Ordinal
	Departmentalization (OS2)	Ordinal
	Chain of Command (O3)	Ordinal
	Span of Control (OS4)	Ordinal

	Centralization and Decentralization (OS5)	Ordinal
	Formalization (OS6)	Ordinal
	Boundary Spanning (OS7)	Ordinal
Organizational Culture (OC)	Adaptability (OC1)	Ordinal
	Detail Orientation (OC2)	Ordinal
	Results/Outcome orientation (OC3)	Ordinal
	People/Customer orientation (OC4)	Ordinal
	Collaboration/Team orientation (OC5)	Ordinal
	Integrity (OC6)	Ordinal

The primary data employed in this study were gathered through direct observation or surveys, in accordance with the methodology advocated by Thomas (2021:143). The data gathering process utilized a questionnaire, employing a Likert scale featuring four response levels, spanning from "strongly agree" to "strongly disagree," to record participants' reactions to the statements. The questionnaire underwent thorough validation and reliability assessments, encompassing validation tests such as evaluating convergent and discriminant validity. Reliability testing involved the application of composite reliability and the Cronbach's alpha test. In this research, Structural Equation Modeling (SEM) serves as the chosen data analysis method, a statistical technique employed for constructing measurement models and structural models. More precisely, the study utilizes the Partial Least Squares (PLS) approach for data analysis. The testing of hypotheses in this study involves two methods: the t-test and the significance test

RESULT

Respondent Demography

A sum of 121 surveys was distributed to higher education institutions in North Sumatra, specifically targeting those with a minimum accreditation rating of B. However, only 67 of these surveys were returned and subsequently employed for statistical analysis, constituting approximately 55.37 percent of the initially distributed surveys. Demographic details about the respondents are provided in the following Table 2:

Table 2. Respondent Demography

	Frequency	Percentage
Gender		
Male	21	31,34
Female	46	68,66
Amount	**67**	**100**
Age		
20 - 29	19	28,36
30 - 39	28	41,79
40 - 49	17	25,37
50 - 59	3	4,48
Amount	**67**	**100,00**

Educational Level		
Diploma	3	4,48
Bachelor	27	40,30
Magister	32	47,76
Doctoral	5	7,46
Amount	**67**	**100,00**
Educational Background		
Accounting	40	59,70
Economic Non Accounting	11	16,42
Non-Economic	16	23,88
Amount	**67**	**100,00**

Source: Processed Data

The demographic data table for the respondents reveals that the majority were female, comprising 46 participants or 68.66 percent, whereas the remaining 21 respondents, equivalent to 31.34 percent, were male. Among the respondents, those aged 30-39 constituted the largest group, making up 28 individuals or 41.79 percent, followed by the 20-29 age group with 19 individuals or 28.36 percent. Respondents aged 40-49 accounted for 17 participants or 25.37 percent, and those in the 50-59 age range comprised 3 individuals or 4.48 percent of the sample.

Regarding educational attainment, a significant portion of respondents held master's degrees, totaling 32 individuals or 47.76 percent, followed by undergraduate students at 27 individuals or 40.30 percent. Additionally, there were 5 doctoral students, constituting 7.46 percent, and 3 individuals with diplomas, making up 4.48 percent. The majority of respondents had educational backgrounds in the field of Accounting, amounting to 40 individuals or 59.70 percent, followed by Non-Economics at 16 individuals or 23.88 percent, and Non-Accounting Economics at 11 individuals or 16.42 percent. The remaining respondents with a Non-Economics background accounted for 18 individuals or 38.30 percent.

Descriptive Data

Descriptive statistical data is presented in Table 3 below:

Table 3 Descriptive Statistical Test Result

Variable	Indicator	Mean	Category
Accounting Information Systems Quality (AISQ)	Produce Accurate Information (AISQ1)	3,194	medium
	Data Integration (AISQ2)	2,746	medium
	Ease of Access (AISQ3)	3,045	medium
Organizational Structure (OS)	Work Specialization (OS1)	3,239	high
	Departmentalization (OS2)	3,075	medium
	Chain of Command (O3)	3,403	high
	Span of Control (OS4)	3,119	medium

Organizational Culture (OC)	Centralization and Decentralization (OS5)	3,149	medium
	Formalization (OS6)	3,164	medium
	Boundary Spanning (OS7)	3,060	medium
	Adaptability (OC1)	3,209	medium
	Detail Orientation (OC2)	3,448	high
	Results/Outcome Orientation (OC3)	3,448	high
	People/Customer Orientation (OC4)	3,209	medium
	Collaboration/Team orientation (OC5)	3,373	high
	Integrity (OC6)	3,373	high

Source: Processed Data

The descriptive statistics provided above offer insights into the respondents' average responses to the questionnaire statements. The indicator within the accounting information system quality that received the highest average response was the production of accurate information, with an average response value of 3.194, while the lowest response was observed for the data integration indicator, with an average response value of 2.746. Regarding the organizational structure indicators, the highest average response was attributed to the "Chain of Command," with an average response value of 3.403, while the " Boundary Spanning " indicator received the lowest average response, with an average response value of 3.060. In terms of the organizational culture indicators, the "Detail Orientation" and "Results/Outcome Orientation" received the highest average response, with an average response value of 3.448, while the "Adaptability" and "People/Customer Orientation" obtained the lowest average response, with an average response value of 3.209.

The measurement model

The measurement model elucidates the relationship between latent variables and their corresponding indicators, often referred to as manifest variables (Mitrovic et al., 2022). In this study, the outer model employs reflective measurements, wherein all indicators are presumed to be influenced by latent variables (Gunzler et al., 2021). The reflective measurement model's primary purpose is to assess the capacity of indicators to reflect latent variables through validity and reliability assessments. Algorithmic computations precede the validity and reliability evaluations, and the results of these calculations, conducted using the Smart-PLS application, are illustrated in Figure 1 below:
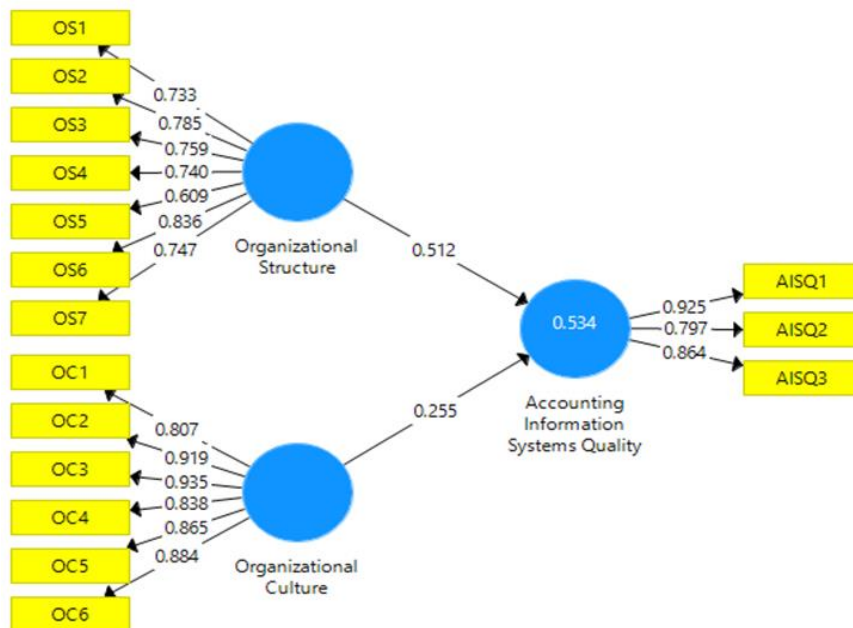
Figure 1: Algorithm Calculation Results

Validity testing

Validity testing encompasses convergent and discriminant assessments. Convergent validity relies on the principle that the reflective indicators of a construct should exhibit strong correlations. An indicator is considered good if its Average Variance Extracted (AVE) value surpasses 0.5 (Sergi and Sulistiawan, 2022:29). The findings of the convergent validity test are displayed in Table 4 below:

Table 4 Convergent Validity Test Result

Variable	Amount Questionnaire Item	Average Variance Extracted	Conclusion
Accounting Inforation Systems Quality (AISQ)	3	**0,746**	Valid
Organizational Structure (OS)	7	**0,558**	Valid
Organizational Culture (OC)	6	**0,741**	Valid

Source: Processed Data

The convergent validity table above demonstrates that the average variance extracted values for all indicators in accounting information systems quality, organizational structure, and top management support exceed 0.5. Consequently, it can be inferred that all indicators are valid, implying that this set of indicators effectively represents each construct variable.

Discriminant validity evaluation seeks to ascertain whether reflective indicators indeed serve as accurate measures of the respective constructs, with the

guideline that each indicator should exhibit strong correlations with its associated construct (Hurriyati et al., 2018:305). The outcomes of the discriminant validity test are presented in Table 5 below:

Table 5 Discriminant Validity Test Result

	AISQ	OS	OC
AISQ1	0,925	0,664	0,691
AISQ2	0,797	0,581	0,364
AISQ3	0,864	0,604	0,620
OS1	0,604	0,733	0,684
OS2	0,599	0,785	0,658
OS3	0,450	0,759	0,647
OS4	0,604	0,740	0,485
OS5	0,287	0,609	0,324
OS6	0,525	0,836	0,699
OS7	0,542	0,747	0,569
OC1	0,590	0,733	0,807
OC2	0,542	0,666	0,919
OC3	0,586	0,724	0,935
OC4	0,714	0,689	0,838
OC5	0,423	0,655	0,865
OC6	0,530	0,676	0,884

Source: Processed Data

Based on the table above, the cross-loading values of an indicator variable are higher than the cross-loadings of indicators associated with other variables. Consequently, it can be concluded that all indicators are valid.

Reliability Testing

Reliability Testing. Reliability was assessed using two methods: Composite Reliability and Cronbach's Alpha. Composite reliability measures the true reliability of a construct, with a generally accepted rule of thumb being values greater than 0.7 (Sergi and Sulistiawan, 2022:29). The results of the composite reliability test are displayed in Table 6 below:

Table 6 Composite Reliability Test Result

Variable	Amount Questionnaire Item	Composite Reliability	Conclusion
Accounting Inforation Systems Quality (AISQ)	3	**0.898**	Reliable
Organizational Structure (OS)	7	**0.898**	Reliable

Organizational Culture (OC)	6	**0.952**	Reliable

The table above illustrates that the composite reliability indicator values for each variable exceed 0.7, confirming the reliability of all indicators.

Cronbach's alpha measures the lower limit reliability value of a variable, with values exceeding 0.60 being generally acceptable (Hair Jr *et al.*, 2021:158). The results of the Cronbach's Alpha test are presented in Table 7 below:

Table 7 Cronbach's Alpha Test Result

Variable	Amount Questionnaire Item	Cronbach's Alpha	Conclusion
Accounting Inforation Systems Quality (AISQ)	3	**0.829**	Reliable
Organizational Structure (OS)	7	**0.868**	Reliable
Organizational Culture (OC)	6	**0.939**	Reliable

The table above demonstrates that the Cronbach's alpha values for each variable surpass 0.6, indicating the reliability of all indicators.

The structural model

Structural model testing is conducted to assess the model's capacity to explain and predict one or more constructs (Hair Jr *et al.*, 2021:158). This research incorporates three latent variables: top management support, organizational structure, and the quality of accounting information systems.

Bootstrapping calculations yield t-statistical values and significance values. The results of bootstrapping calculations, conducted using the Smart-PLS software, are depicted in Figure 2 below:
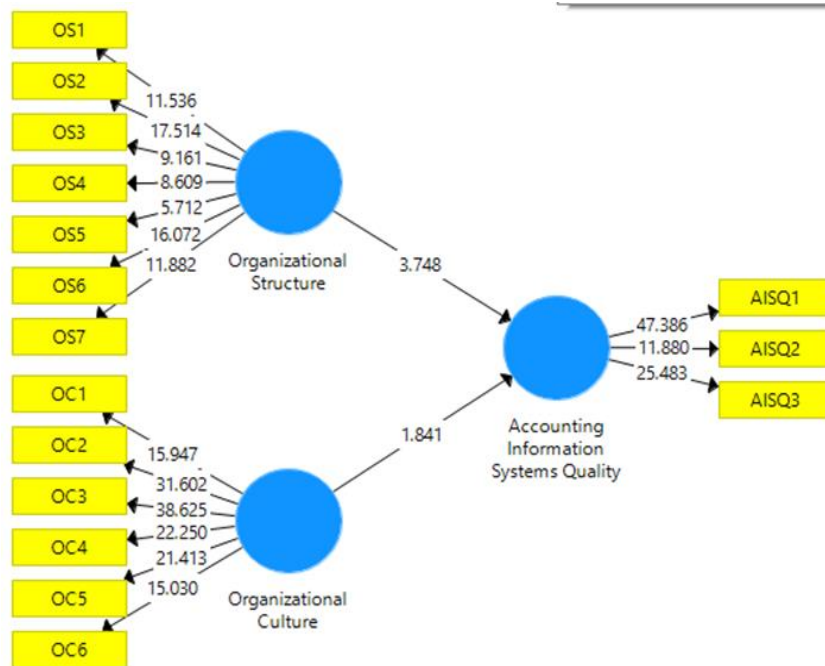
Figure 2. Bootstrapping Calculation Results

The bootstrapping calculations above reveal the t-statistical values for all indicators and exogenous variables. The t-statistical values for all indicators surpass the t-table value at degrees of freedom = N-3 or 64 of 1.997. Consequently, it can be concluded that all indicators adequately reflect their respective variables.

Hypothesis testing

The results of hypothesis testing can be found in Table 8 below:

Table 8 Hypothesis Testing Result

		Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
OS AISQ	->	0.512	0.533	0.137	3.748	0.000
OC AISQ	->	0.255	0.245	0.139	1.841	0.066

Source: Processed Data

The result of hypothesis testing presented above reveals that the t-statistic value for organizational structure is 3,748, surpassing the 2.015 threshold, and the significance value is 0.000, less than 0.05. As a result, the null hypothesis is rejected, signifying that organizational structure indeed influences the quality of accounting information systems. On the other hand, t-statistic value for organizational culture is 1,841, which falls below 2.015, and the associated significance value is 0.066 exceeding the 0.05 threshold. Consequently, the null

hypothesis is accepted, indicating that organizational culture does not have an impact on the quality of accounting information systems.

The ability of exogenous variables to influence endogenous variables is assessed through the R Square values. R Square values of 0.75, 0.50, and 0.25 are categorized as substantial, moderate, and weak, respectively (Hair Jr *et al.*, 2021:123). The R Square value is presented in Table 9 below:

Table 9. R Square Value

	R Square	R Square Adjusted
AISQ	0.534	0.520

Source: Processed Data

The table above displays an R Square value of 0.534, indicating that top organizational structure and organizational culture collectively influence the quality of accounting information systems to a moderate extent, accounting for 53,4 percent. The remaining 46,6 percent of the influence is attributed to other variables not examined in this study.

DISCUSSION

The effect of organizational structure on the quality of accounting information system

All the indicators of organizational structure effectively represent the variable. Formalization emerges as the indicator that most accurately mirrors organizational structure, displaying the highest outer loading value of 0.836 and an average response of 3.164, indicating a high categorization. In contrast, centralization and decentralization indicators, with the lowest outer loading of 0.609 and an average response rate of 3.149, are also classified as high in representing organizational structure. The indicators' ability to represent organizational structure significantly impacts the quality of higher education accounting information systems in North Sumatra.

Respondents conveyed the belief that aligning primary tasks with individual competencies leads to precise information production. They also asserted that grouping operators into interconnected units enhances access to necessary data for accurate information production. Additionally, respondents expressed the view that a clear assignment of reporting responsibilities among operators contributes to the communication of accurate information. The respondents also opined that maintaining an optimal number of employees, each supervised by a superior, ensures consistent guidance for processing data into accurate information. Furthermore, respondents suggested that when operational decisions rest solely with campus leadership, there may be delays for operators in obtaining necessary computer equipment replacements. Lastly, respondents underscored the importance of adhering to established procedures for each job to produce accurate information. They also emphasized effective communication with various stakeholders as pivotal in facilitating accurate information production.

These findings align with previous research highlighting the impact of organizational structure on accounting information systems, as exemplified by

studies conducted by (Mutaufiq, 2022), Damanik and Fardinal (2021), (Rosmiati and Kuraesin, 2021), and Puspitawati (2016).

The effect of organizational culture on the quality of accounting information system

All organizational culture indicators effectively represent the organizational culture variable. The indicator that most aptly reflects organizational culture is Results/Outcome Orientation and with the highest outer loading value of 0.935 and an average response of 3,448 high categorized as high. In contrast, the Adaptability indicators represent organizational culture with the lowest outer loading of 0.807 and an average response rate of 3.209, also classified as moderate. The indicator's capacity to represent organizational culture does not affect the quality of higher education accounting information systems in North Sumatera.

This finding is in line with previous research which highlights the impact of organizational culture on accounting information systems, as exemplified by research conducted by (Yuwita Agustina; Damanik and Fardinal, 2021). However, the findings of this study contradicts previous research which proves the influence of organizational culture on accounting information systems, as proven in research Antonio and Safitri (2023), Qatawneh (2023), Binh, Tran and Vu (2022), Yanti and Pratiwi (2022), Hasanah, Ningrum and Rahayu (2021), Nurliyani, Darma and Ikhsan (2020), Choiriah and Sudibyo (2020)'

CONCLUSION

Based on the research findings and discussions, several conclusions can be drawn. Descriptively, all indicators within the three variables fall into the high category. The indicators of organizational structure effectively represent the concept of organizational structure and have been found to exert an influence on the indicators of higher education accounting information system quality in North Sumatra. In essence, organizational structure play a role in shaping the quality of higher education accounting information systems in North Sumatra. Organizational culture indicators accurately reflect the meaning of organizational culture, but are not proven to influence indicators of the quality of higher education accounting information systems in North Sumatra.

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