# FACTORS AFFECTING THE QUALITY OF ACCOUNTING INFORMATION: THE ROLE OF ACCOUNTING INFORMATION SYSTEMS

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### Science and Technology Index

**Riska Evi Yanti[1]✉, Caecilia Widi Pratiwi[2]**
Universitas Gunadarma
✉[1] riskaevi84@gmail.com
Jl. Margonda Raya No. 100, Depok 16424 , Jawa Barat, Indonesia

## Article Info

## Abstract

This study aims at determining the effects of organizational structure, organizational culture and user abilities on the quality of accounting information systems and the implications for accounting information quality. The research used was surveying the population of employees in the Jakarta and Tangerang areas who worked in the accounting and finance fields with samples obtained were 97 respondents. The primary data used in this study were obtained through the distribution of questionnaires, which were analyzed by using Partial Least Squares (PLS). The results suggested that the quality of accounting information systems was unaffected by the organizational structure, Meanwhile, organizational culture and user abilities had a significant effect. In addition, accounting information system quality had signficant effect on accounting information quality.

## INTRODUCTION

The company's investment in the field of information systems continues to grow. According to information technology research firm Gartner, presented in table 1 below, it showed that software will be the main driver for spending during 2020, achieving 10,5% growth. Even in 2021, the company spent on information technology was estimated to grow to 3,7% compared to 2020. Many companies were continuously trying to improve competitiveness through the use of information technology. Therefore, its companies needed to know how investment in information systems could help achieve business goals (Penatari et al., 2020).

Table 1. Estimated Worldwide IT Expenditure (In Billions US$)

|  | 2019 Spending | 2019 Growth (%) | 2020 Spending | 2020 Growth (%) | 2021 Spending | 2021 Growth (%) |
|---|---|---|---|---|---|---|
| Data Centre Systems | 205 | -2,7 | 208 | 1,9 | 212 | 1,5 |
| Enterprise Software | 456 | 8,5 | 503 | 10,5 | 556 | 10,5 |
| Devices | 682 | -4,3 | 688 | 0,8 | 685 | -0,3 |
| IT Services | 1.030 | 3,6 | 1.081 | 5,0 | 1.140 | 5,5 |
| Communications Services | 1.364 | -1,1 | 1.384 | 1,5 | 1.413 | 2,1 |
| Overall IT | 3.737 | 0,5 | 3.865 | 3,4 | 4.007 | 3,7 |

Source: Gartner (2020)

The utilization of accounting information systems technology in a company can assist system users in presenting accurate and reliable financial reports. In processing data into information, companies needed an accounting information system' to collect and integrate data from every very complex business activity (Susanto & Meiryani, 2018). Quality information is extremely important for the decision-making process. This is because the benefits of information are highly dependent on its quality. An information system' can be said to be of high quality if the system is relevant, accurate, timely, and complete (Romney & Steinbart, 2015; Lin & Huang, 2011; Schermerhorn, 2011; Jogiyanto, 2013). Information is said to be relevant if the information is employing the needs (Susanto, 2017). Relevant information must provide benefits to the user (Jogiyanto, 2013). The information produced by the information system must be accurate because it is used for user decision-making (Jogiyanto, 2013). Accurate information is often interpreted that accounting information representing the actual situation and conditions truthfully (Susanto, 2017; Schermerhorn, 2011; Lin & Huang, 2011). Complete is containing all the information needed so that there's no shortage of anything when the information is required.

In this research, the dimensions used to assess the accounting information system quality were integration, flexibility, reliability, efficiency, and accessibility (Robbins & Judge, 2016). Then, the dimensions used to measure the organizational structure were Formalization, Centralization and Decentralization, Span of Control, and Departmentalization (Robbins & Judge, 2016; Carolina, 2015). Furthermore, organizational culture was measured using the dimensions of Innovation, Risk-Taking, Attention to Detail, Outcome Orientation, People Orientation, Team Orientation, Aggressiveness, Stability (McShane & Glinow, 2017; Robbins & Judge, 2016).

The research carried out by Carolina (2015) and Xu (2010) showed the success of implementing a system of accounting information required organizational factors such as organizational structure and organizational culture. Harmony factors of human resources were as important as other factors in an information system as a result of planning, evaluation, design, and implementation techniques based on a total of communique on human assets concerned in a corporation, if the various components of the accounting information systems cannot be integrated harmoniously, a chain of risk will arise, including a discrepancy between information at lower, middle and upper management levels (Susanto, 2017). Mirmasoudi et al., (2012) stated that organizational structure is a system of formal relations between responsibilities and authority, a system that controls how human beings act and use resources to reach organizational goals.

The research conducted by Akbar (2018) and Tripambudi & Adityawarman (2014) showed that there was a positive correlation between the structure of organizational and accounting information system quality. According to Puspitawati & Wisdayanti (2020) growing the effectiveness of the organizational shape will grow the effectiveness of the accounting information system. However, this is a contradicts research conducted by Ramadhan et al., (2020) which stated that organizational structure did not affect the accounting information system quality. The system of accounting information implemented did not run optimally due to a high span of control, a lack of communication between superiors and subordinates, and a lack of collaboration between departments (Ramadhan et al., 2020). The culture of an organization played a critical influence in the application of an accounting information system (Astuty & Pasaribu, 2021). According to Fitriati & Mulyani (2015), accounting information systems are influenced by organizational culture. This is since a strong organizational culture will facilitate the implementation of an accounting information system'. The same thing was also expressed in research (Rapina, 2014; Tripambudi & Adityawarman, 2014; Ramadhan et al., 2020; Ha, 2020; Huynh, 2021) who found that organizational culture had a positive significant effect on the accounting information system quality.

The users of an accounting information system are another factor that determined the success of its implementation in producing quality information. Generally, personal skills are needed, where personal skills will show the extent to which an individual's personal qualities in operating an accounting system. Research

conducted by Nisa & Citra (2020); (Jansen et al., 2018; Shien, 2015) found that user expertise features had a positive influence on accounting information quality. Nisa & Citra (2020) stated that Information system users' expertise in operating information systems is required so that the system can operate optimally, which can be seen from how system users run the prevailing accounting information system. Consistent with research conducted by Putri & Srinadi (2020) stated that Accounting Information System effectiveness was influenced by personal abilities. However, another result found by Ablelo (2020) that user expertise did not affect the performance of the accounting information systems.

Based on the foregoing, the research aims at determining the impact of organizational structure, organizational culture, and user abilities on accounting information system quality, as well as their implications of accounting information quality.
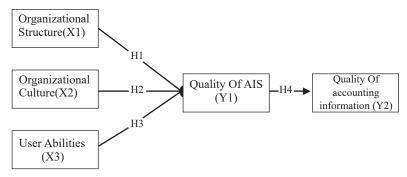


Figure 1. Research Model

**METHOD**

This research population consisted of accounting and finance employees in the Jakarta and Tangerang areas who use accounting information systems. Primary data was the data used in this research were obtained through a survey conducted by using Google forms to distribute questionnaires, which were then distributed online via social media.

A descriptive verification method with a quantitative approach was used in this research. Non-probability sampling was used as the sampling technique. Since the population of this study was unknown, it was classified as infinity, so the number of samples used in this study was the formula as follows (Darmawan, 2013):

$$n = (\frac{Z\,\alpha/2.\sigma}{e})^2 \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots(1)$$

Where n stands for total sample, and $Z\alpha$ refers to $\alpha = 0{,}05$, so $Z\alpha/2 = 1{,}96$, while $\sigma$ represents population standard deviation, in addition e denotes sampling error rate which is 5%, and the result is:

$$n = (\frac{1{,}96.0{,}25}{0{,}05})^2$$
$$= 97$$

Based on the results of the calculations above, the entire sample in this research amounted to 97 respondents. The questionnaire consisted of 6 question items for the organizational structure variable, 7 question items for the organizational culture variable, 9 question items for the user ability variable, 10 question items for the accounting of information system quality variable, and 11 question items for the accounting information quality variable. The data obtained were then processed and analyzed using Partial Least Square (PLS) an analysis model using the Smart PLS version 3.0 tool. PLS was chosen because it's the advantage that it did not require data that were normally distributed data and may be applied with a little number of samples (Astuti & Bakri, 2021). Each variable in this study had its dimensions and indicators. This study used a Likert scale as a measurement scale. According to (Sugiyono, 2016), the Likert scale was used to assess an individual's or a group's attitudes, opinions, and perceptions of social phenomenon. The Likert scale was used with 5 scales (Sugiyono, 2016) which was presented in table 2.

Table 2. Likert Scale Rating Weight

| Answer | Scale |
|---|---|
| Strongly agree | 5 |
| Agree | 4 |
| Neutral | 3 |
| Disagree | 2 |
| Strongly Disagree | 1 |

A scale of 5 suggested that the respondents strongly agree, at the opposite, a scale of 1 suggested that the respondents strongly disagree, while a scale of 3 referred that the respondents did not know the substance discussed within the variable.

**RESULTS**

Respondents in this research were employees in the Jakarta and Tangerang areas who worked in the accounting and finance fields using accounting information systems. Table 3 presented the demographics of the respondents in this research.

Table 3. Demographics

| Characteristics | Frequency | Percentage (%) |
|---|---|---|
| Gender | | |
| Male | 33 | 34,02 |
| Female | 64 | 65,98 |
| Age | | |
| < 20 years | 1 | 1,03 |
| 20 s/d 30 years | 90 | 92,78 |
| > 30 years | 6 | 6,19 |
| Department | | |
| Accounting | 62 | 63,92 |
| Finance | 35 | 36,08 |
| Position | | |
| Staff | 93 | 95,88 |
| Managerial | 4 | 4,12 |
| Education | | |
| S2 | 1 | 1,03 |
| S1 | 79 | 81,44 |
| Diploma | 8 | 8,25 |
| SHS | 9 | 9,28 |
| Length of Work | | |
| Less than 5 years | 77 | 79,38 |
| Between 5 – 10 years | 15 | 15,46 |
| More than 10 years | 5 | 5,15 |

Source: Data Processed By Researchers (2021)

Based on gender showed that the number of subjects used was consisting of 33 males (34,02%) and 64 females (65,98%). Meanwhile, the respondents' age range varied, with the highest percentage of 92,78% or 90 respondents with ages ranging between 20 to 30 years.

Based on the level of education,  most respondents were undergraduates with a frequency of 79 people or about 81,44 %. Then, based on the positions currently taken, most respondents were staff, namely 95,88% or as many as 93. Based on the length of employment, the majority of respondents 77 people, or around 79.38% had worked for less than 5 years.

As presented in Table 4 above, it was known that the AVE of all instruments was > 0,5. So it can be said that all instruments were valid. Then CA of all instruments > 0,6, and CR of all instruments > 0,7 so that all instruments were declared reliable.

Table 4. The Results of Validity and Reliability

| Variable | AVE | Cronbach's Alpha (CA) | Composite Reliability (CR) |
| --- | --- | --- | --- |
| Organizational Structure | 0,506 | 0,795 | 0,856 |
| Organizational Culture | 0,510 | 0,841 | 0,879 |
| User Abilities | 0,672 | 0,939 | 0,948 |
| Quality of AIS | 0,610 | 0,927 | 0,939 |
| Quality of AI | 0,560 | 0,921 | 0,933 |

Source: SmartPLS 3.0 Data Processed Results (2021)

Once the validity and reliability of the research have been established, the hypothesis was tested. It was significant if the T-statistic value was more than the T-table value. In contrast, if the T-statistic value was less than the T-table value, it would not sign. In this research, for the 95% confidence level ($\alpha = 0,05$), the T-table value for the two-tailed hypothesis was 1,98609. When using probability to reject or accept a hypothesis, Ha was accepted if the P values were less than 0,05.

Table 5. Regression Coefficient

| | Original Sample | T Statistics | T Table | P-Value |
| --- | --- | --- | --- | --- |
| OS -> QAIS | 0,173 | 1,439 | 1,98609 | 0,151 |
| OC -> QAIS | 0,366 | 3,058 | 1,98609 | 0,002 |
| UA -> QAIS | 0,284 | 2,023 | 1,98609 | 0,044 |
| QAIS -> QAI | 0,821 | 22,599 | 1,98609 | 0,000 |

Source: SmartPLS 3.0 Data Processed Results (2021)

Following as presented in Table 5 showed that the organizational structure variable (X1) had a T-statistic value < T table which was 1,439 < 1,98609 and had a positive sign. With a P-value of 0,151 greater than 0,05. So this was shown that H0 was accepted and H1 was rejected, which meant that the organizational structure did not affect the accounting information system quality.

The organizational culture variable (X2) had a T-statistics value greater than the T-table value, which was 3,058 > 1,98609. With a P-value of 0,002 < 0,05. So this was shown that H0 was rejected and H1 was accepted, which meant that organizational culture had a significant positive effect on the accounting information systems quality. So that the better the organizational culture applied by members of the organization, which will improve the accounting information system quality.

The user ability variable (X3) has a T-statistics value greater than the T-table value, which was 2,023 > 1,98609 and had a positive sign. With a P-value of 0,044 < 0,05. As a result, H0was rejected and H1 is accepted, which means that the user's ability has a significant positive effect on the accounting information systems quality.

The accounting information system quality variable (Y1) had a T-statistics value greater than the T-table value, which was 22,599 < 1,98609 and had a positive sign. With a P-value of 0,000 < 0,05. As a result, H0 was rejected and H1 was accepted, which meant that the accounting information system quality had a significant positive effect on the accounting information system quality.

Table 6. R Square Value

| Dependent Variables | R Square |
| --- | --- |
| QAIS | 0,505 |
| QAI | 0,674 |

Source: SmartPLS 3.0 Data Processed Results (2021)

As presented in Table 6 the R-square value for the Quality of the AIS variable (Y1) was 0,505 and for the Accounting Information Quality variable (Y2) was 0,674. These results indicate that 50,5% of the AIS Quality variable (Y1) was influenced by organizational structure (X1), organizational culture (X2), and user abilities (X3). Then 67,4% of the accounting information quality variable (Y2) was influenced by the quality of AIS (Y1). While the remaining 32,6 per cent was influenced by external factors of the scope of this research.

**DISCUSSION**

The organizational structure did not affect the accounting information system quality. This was because the employees sampled in this research had a centralized organizational structure so that they were not given the freedom to make decisions regarding the tasks and work performed. In producing a quality accounting information system, a decentralized organizational structure was needed. A decentralized organizational structure would cause managers who were authorized by top managers to need quality and relevant information to support quality decisions (Widodo & Windi, 2011). In addition, the low level of departmentalization in work allowed for a very large overlap because in an organization the division of work tasks was very much needed (Suryani et al., 2021). This could cause common tasks to be poorly coordinated. The results were consistent with the research conducted by Ramadhan et al., (2020) which stated that organizational structure did not affect the accounting information system quality.

Organizational culture had a significant positive effect on accounting information system quality. Therefore, the better the organizational culture applied by members of the organization would improve the accounting information system quality. The success of implementing an accounting information system must pay attention to organizational aspects, one of which was organizational culture (Carolina, 2015; Xu, 2010). According to Akbar (2018) habits of members of the organization or employees would form the values held in the company and eventually became the culture. These habits could be an obstacle to the formation and application of information systems. The results are consistent with the research conducted by Rapina (2014); (Tripambudi & Adityawarman (2014); Ramadhan et al., (2020) Ha (2020) and Huynh, (2021).

User abilities had a positive and significant effect on accounting information system quality. So that the more expert users of systems would improve the accounting information system quality. This is due to the fact the respondents who were sampled in this study already had adequate knowledge of accounting information systems. As a result, they could understand the work related to the system carried out in the company. Based on Laudon & Laudon (2017) theory, users needed to understand the information technology used by companies in their information systems. If users had professional knowledge and understanding of the system used, then users would feel they had the system being used well. With a good user understanding, the flow of information could be conveyed and interpreted properly. So this was expected to produce quality information. There was research from Hadiyat (2020) stated that digital skills are the most dominant variable in determining the effectiveness of accounting information system implementation. The outcome of this study supported research conducted by Shien, (2015); Jansen et al., (2018) and Nisa & Citra (2020) who found an effect between user abilities on the accounting information system quality.

The accounting information system quality had a significant positive influence on the accounting information quality. Therefore, accounting information system quality would support the quality of accounting information produced. So, this proves that accounting information systems quality had implications on accounting information quality. According to Xu (2010) Quality information was one among the competitiveness for an association. The implementation of an effective accounting information system' would produce quality affairs, namely accounting information that was relevant, accurate, timely, and complete (Fitriati et al., 2020). The results were consistent with Carolina (2015); Darma & Sagala, (2020); Fitrios (2015) and Shien (2015) which proved the influence of the accounting information system quality.

**CONCLUSION**

This research has investigated the connection between organizational structure, organizational culture, and user abilities in accounting information system quality and their implications. The findings in this research were that organizational structure did not affect accounting information systems quality, while organizational culture and user abilities had a significant positive effect on accounting information system quality. Then, accounting information system quality have its implications.

Viewed from the side of relevance, the resulting information was by the organization's needs and provided benefits for its users. In terms of accuracy, it showed that the information generated by the information system was based on actual conditions so that the information produced can be trusted. Speaking of timeliness, the majority of respondents felt that information from the company's accounting information system was always available when required. Lastly, in completeness, the information provided from the information system was complete following what was needed by system users.

The small number of samples is the research limitation, which were 97 respondents. Although the number of respondents in this research was small, the responses from respondents provided valid data to analyze the formulated hypothesis. Future research was expected to use other relevant independent variables such as internal

control, top management support, information technology, organizational commitment, etc. In addition, further researchers were meant to use a larger sample, which was expected to provide better results. Further research also needed to use a larger sample so that it was more representative.

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