

Determinants of Accounting Information System Quality and Its Impact on Accounting Information Quality: Study on Hospitality in Semarang City, Indonesia

CEACILIA SRIMINDARTI¹, PANCAWATI HARDININGSIH¹,
GREGORIUS ANGGANA LISIANTARA¹, PAYAMTA PAYAMTA²

¹Department of Accounting Faculty of Economics and Business
Universitas Stikubank
Semarang, INDONESIA

²Faculty of Economics and Business
Universitas Negeri Sebelas Maret
Surakarta, INDONESIA

Abstract: - This research intends to investigate the user capabilities and culture of an organization on the quality of accounting information systems and its impact on information quality. A quantitative approach was adopted, and 82 questionnaires were distributed to hotel employees in Semarang, Indonesia working in the accounting department. Partial least squares are used to achieve numerical results that can explain the phenomenon under study. The research results show that users' technical abilities and organizational culture have a positive effect on the quality of accounting information systems. The influence of users' technical capabilities and organizational culture on the quality of accounting information systems has an impact on the quality of accounting information. This research is one of the first to link user capabilities and the culture of the organization to the quality of accounting information systems and its impact on information quality. This contributes to decision usefulness theory, highlighting systems of accounting information systems and quality of information, systems of accounting information are created to produce good quality information that can be used as a basis for corporate decision-making. The results also contribute to the systems of accounting information literature.

Key-Words: - Accounting information system, Hospitality, Information Quality, Organizational culture, Technical abilities, User capability.

Received: August 17, 2023. Revised: March 21, 2024. Accepted: May 5, 2024. Published: May 24, 2024.

1 Introduction

Currently, information technology (IT) is experiencing very rapid development and progress. This condition will influence companies in choosing a good, effective, and efficient system. One of the influences of improving IT is developments in accounting data processing. The development of IT has a broad effect on business aspects, including the hotel business sector. All activities from reservations to payment and checkout processes can be carried out using information technology. Hotel businesses need to integrate all components to generate quality information, [1]. Hospitality is a company engaged in providing paid lodging services, currently depending on the quality of the information system (IS) and the facilities provided to generate service income. Each company has unique characteristics so they will be different in the

process and managing data in providing information to users, [2].

The problem often faced by companies including hotels is the lack of clarity and completeness of the information presented as a basis for decision making. Issues arising from the phenomenon of accounting information quality include suboptimal conditions regarding IT, which requires the management of information systems for data access. One issue that arises in Indonesian hotels is that the quality of accounting information (AI) is still lacking, as the Kuta Bali Residence Hotel discovered when it went bankrupt. The main cause is errors in decision-making because vendor determination is not carried out through a tender process to get the best alternative vendor. Another phenomenon occurred at a three-star hotel in Medan, Indonesia. Management has violated

employee rights in salaries and service fees that employees usually get every month, the hotel management is very bad. This shows that poor-quality accounting information will disrupt the decision-making process that will be used in developing the company, especially in the hotel industry. The limitation of previous research regarding the quality of AIS is that there is no complete study that combines individual and organizational factors. The primary goal of the study is to understand how user capabilities (individual variables) and organizational culture (organizational culture) affect the ability of AIS to be of better quality. With the elements of user capability and organizational culture (OC) within an organization, these two factors are expected to improve the quality of the AIS implemented by hotel companies. The AIS greatly influences the final results of the financial reporting submitted by the company, [3].

On the other hand, user capabilities and the culture of the organization will determine the quality of AIS. User ability is the capacity of a person to execute sundry duties in a specific job, [4]. User capabilities are important in developing existing AIS. Companies need employees who have high skills and are willing to be involved in developing AIS. Users have an important role in system implementation and cannot be separated from the system development process. Meanwhile, the culture of the organization makes a significant contribution to the effectiveness of AIS, because the system is closely aligned with company standards, so the culture of the organization has a big effect on the adoption of the system used. When designing an information system for a company, an information system designer cannot simply alter the standard which has become the OC. They must do something that will make the system of information more fit until culture becomes one part of the IS. OC can influence the way people behave, including in receiving information systems. According to [5], IS may assist managers by providing the data they need to carry out their responsibilities. Information systems must be able to produce correct information quickly. The quality of AIS can have an effect on the quality of the information produced, [3]. In this regard, this research intends to investigate the influence of user capabilities and the culture of organization on the QAI and their effect on the QAI.

2 Problem Formulation

This study refers to the decision utility theory which said that QAI is beneficial for users in making

decisions. Decision utility theory became a basis for preparing of the Financial Accounting Standard Boards (FASB), [6]. AI is said beneficial if it is able to meet the decision makers' needs. The level of needs of financial report users needs to be considered in presenting accounting information.

About Accounting Principles for Financial Statements of Business Enterprises, the Accounting Principles Board (APB) introduced the concept of the content of the qualities that make financial information useful in Statement No. 4 (1970). These qualities are relevant, understandable, checkable, neutral, timely, comparable, and complete. This is proper with the features of the decision-usefulness theory proposed in 1954, [6] and does not conflict with the basic framework of the FASB which was prepared later in 1980. Management applies accounting standards because it wants to disclose accounting information that describes financial performance in the form of reporting finance. The theory of decision utility of information of accounting is described in the form of rules that must be met by financial reporting elements so that it can be used to make economic decisions.

Standard Financial Accounting Concept (SFAC) No. 2 concerning characteristics qualitatively of AI describes primary quality, its content, and secondary quality. The primary qualities of information that are beneficial in making economic decisions are value relevance and reliability. To be relevant, information must be logical. AI must have the capability to make a difference in a decision. This is achieved by assisting users to justify their expectations. While relevant is defined as quality assuring that information is valid.

Given the problem that financial reports have the function of being accountable to owners and providing beneficial information for the funder, financial reports must be trustworthy and relevant. Hence, to cope with this trouble, a decision utility approach is used to make financial reports based on historical costs more beneficial.

Decision usefulness theory is closely related to accounting information systems (AIS) and information quality. To overcome system problems, managers are needed who have properly implemented organizational culture (OC) as well as good and developed user capabilities. The idea behind AIS is founded on the information utility theory. AIS is designed to generate high-quality data that users may utilize as a foundation for decision-making.

2.1 The Influence of User Capabilities on the QAIS

Ability is defined as a person's capacity to do sundry duties, [7]. Meanwhile, [8], states that capability or ability shows a person's potential to perform a duty. These abilities can be physical abilities such as computer skills or mental abilities such as making decisions, where a person can choose to use or not use these abilities. According to [7], user capabilities can be assessed from how users run existing IS. When a user of a system can master and use an information system well, a person's technical abilities can be assessed as good because the user can run an existing system. Apart from that, the user's ability to operate the new IS is very much needed, this is important in terms of operating the system so that it can operate optimally.

A user's ability is a person's ability to master and use an IS well. Personal technical abilities in operating an accounting information system are very necessary to reduce errors and failures in operating the system, [9]. This shows that the capabilities of user personnel influence the quality of design and information systems. If users have high expertise, then they will provide very valuable input in the development of AIS. Users have experience in implementing the system starting from input, processing, and output of data. This experience can be used in the system development process so that it becomes higher quality and meets needs. In this way, user capabilities can have an impact on the QAIS. Personal technical abilities are even considered an important part of the success of an AIS. Research results from [10], [11], [12] found that user capabilities have an impact on improving the quality of AIS.

2.2 The Influence of Organizational Culture on the QAIS

Organizational culture refers to a system of shared meanings held by members and differentiates an enterprise from others, [7]. Organizational culture is a pattern of common fundamental presumptions that an organization finds, develops, and uses. Organizational culture determines the attitudes, behavior, responsibilities of members, and becomes a benchmark in each program controlled by the enterprise so that it can influence the quality of the AIS, [13]. Every development or change in the AIS in an enterprise requires all members of the organization to adapt to these changes. If the OC in the company is weak, there is a high possibility of resisting change, including changes to the AIS. However, if the company has a high OC,

organizational members will more easily accept and adapt to these changes. According to [14], OC significantly increases the efficacy of AIS. Meanwhile, according to [15], OC plays an important role in how individuals use IS and information. OC is often integrated with IS. Research results from [16], [17], [18], [19], [20], found that OC has an impact on improving the quality of AIS. However, [21] found that one of the factors that was a barrier to the formation of AIS was OC.

2.3 The Influence of the QAIS on the QAI

An AIS is a framework for coordinating resources to convert input to economic information that is used in carrying out the activities of a firm and providing AI to stakeholders, [22]. The term AIS quality submitted by [23] is used to indicate the integration of sundry AIS elements. The QAIS refers to the functioning of the AIS as a provider of QAI.

The quality of an AIS focuses on system performance which consists of hardware, software, policies, and procedures that can supply the information needed by users, including being easy to use, easy to access, and reliable. The quality of an AIS can help managers supply the information needed to perform their functions, [24]. One way the fruitfulness of an AIS can be assessed from the elements of information quality, [25]. AIS can correct the validity of financial reports, [22]. According to [26], there is a connection between the AIS adoption process and the information quality (IQ) dimensions. Meanwhile, [23], explained the connection between business reporting and AIS. Likewise, [27], explains that AIS can be assessed by their impact on QAI and company facilitation. The study by [28], shows that QAIS can be a competitive advantages for the organization. Likewise, research by [29], shows that the QAIS influences the QAI. Research by [30], indicates that the QAIS positively affects the QAI

Information quality is the level of good or bad data that has been produced by the system to provide benefits or meaning. Information quality is an important factor that influences service, [5]. In producing quality information, the human role remains the most dominant, it is said to be dominant because only a small part can be done by tools to produce quality information.

2.4 State Hypotheses

- H₁: Users capabilities have a positive influence on the QAIS
- H₂: Organizational culture has a positive effect on the QAIS.

H₃: The QAIS has a positive effect on the QAI.

The empirical model on the basis of literature review, previous research results and hypothesis development is depicted in Figure 1.

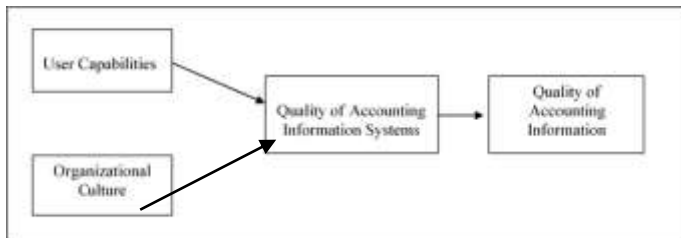


Fig. 1: Empirical Research Model

3 Problem Solution

The QAI is impacted by company culture and user capabilities, which are analyzed using a quantitative descriptive analysis technique.

3.1 Data and Sample Construction

This study, which is quantitative in nature, demonstrates how corporate culture, user

capabilities, and QAIS affect QAI in hotel businesses located in Semarang, Indonesia. The basic data used in this study came from the responses of the respondents. The population in this study were all hotel companies in the city of Semarang, Indonesia. The selection of a hotel corporation can be attributed to the fact that Semarang is a popular tourist destination in Indonesia, drawing attention from potential investors who view the hotel industry as a lucrative venture. A hotel corporation serves as the unit of analysis, and the area about the accounting function serves as the unit of observation. There were 82 participants in this study. The data were analyzed using PLS warp.

3.2 Measurement of Variables

This research uses two independent variables consisting of user capabilities and organizational culture, one mediating variable, namely the QAIS, and one dependent variable, the QAI. Table 1 explains the operational definitions of the variables used.

Table 1. Operational Definition

No	Variable	Dimensions	Indicator
1	User Capabilities	Knowledge	- General knowledge about AIS. - Basic knowledge of AIS
		Ability	- Using a computer - Operating the system
		Expertise	- Proficient in operating applications
2	Organizational culture	Norms	- Some rules and regulations are obeyed by members of the organization - Results Orientation - People orientation
		Value	- Aggressiveness - Dare to take risks and innovate - Risk level
		Organizational Climate	- Conditions of interaction between workers in the organization - Conditions interaction between employees and parties outside - Setting the job layout physically influences the work to be executed in a coordinated system
3	Quality of Accounting Information Systems	Integration	- The system can facilitate the different functional areas - Integration between accounting information system components and sub-systems
		Flexibility	- The information system can adapt to user needs - IS can adapt to environmental changes
		Accessibility	- Use of flexible computerized systems - Ease of access
		Formalization	- The type of additional information required does not change the information system - The system facilitates required formal communications
4	Quality of Accounting Information	Accurate	- By the existing situation and conditions - One unit of information
		Relevant	- The information required is as received - The information does not contain unrelated matters
		On-Time	- Information available when needed - Information is easily accessible for timely decision-making
		Complete	- The information provided is complete according to needs - The type of additional information required does not change the information system

3.3 Data Analysis

All of the Semarang hotel companies made up the study's population. The reason for choosing a hotel company is because Semarang is one of the tourist destinations in Indonesia. There were 130 questionnaires distributed to respondents, but 43 questionnaires were not returned. of the 87 questionnaires that were returned, 5 respondents answered incomplete, so the total number of questionnaires that could be used for analysis was 82. Respondents in this study were users of AIS, who work in the accounting department. The analytical tool used for conceptual model testing and hypothesis testing in this research is Warp PLS. This analysis was used considering that there was a limited number of samples while the model being built was relatively complex. The tests carried out included testing the outer model and inner model, then continued with hypothesis testing.

$$QAIS = \alpha + \beta_1UCAP + \beta_2OC + \varepsilon \quad (1)$$

$$QAI = \alpha + \beta_3QAIS + \varepsilon \quad (2)$$

Where QAIS is the quality of the accounting information system, UCAP is user capability, OC is organizational culture, and QAI is the quality of accounting information.

4 Results and Discussion

4.1 Descriptive Statistics

Table 2 depicts the descriptive statistics of UCAP, OC, QAIS, and QIA. The minimum values are 1.78, 2.62, 1.00, and 2.20 respectively, while the maximum values are 5.00, 5.00, 4.76 and 4.81. The mean values are 4.77, 4.93, 4.69, and 4.81 respectively, while the standard deviation values are 0.94, 0.85, 1.47, and 1.59.

Table 2. Statistics of Descriptive

	N	Minimum	Maximum	Mean	Std. Deviation
UCAP	82	1.78	5.00	4.77	0.94391
OC	82	2.62	5.00	4.93	0.85260
QAIS	82	1.00	4.76	4.69	1.47283
QIA	82	2.20	4.92	4.81	1.58637

4.2 Measurement Model (Outer Model)

The results of this research show that the indicators are all valid and reliable, because they meet convergent validity, as can be seen in Table 3. The loading factor value for all indicators is greater than

0.7. Apart from that, it can also be seen that the AVE value is greater than 0.5.

Table 3. Values of combined loadings and cross – loading

Variable	Value	AVE	p-value	Conclusion
User Capabilities		0.731		
KP1	0.867			
KP2	0.816		< 0001	Valid
KP3	0.929			
KP4	0.806			
Organizational culture		0.723		
BO1	0.767			
BO2	0.899			
BO3	0.884		< 0.001	Valid
BO4	0.843			
BO5	0.827			
BO6	0.798			
BO7	0.876			
BO8	0.889			
BO9	0.895			
Quality of Accounting Information Systems		0.585		
KSI1	0.816			
KSI2	0.835			
KSI3	0.751		< 0.001	Valid
KSI4	0.752			
KSI5	0.763			
KSI6	0.729			
KSI7	0.697			
KSI8	0.781			
KSI9	0.786			
Quality of Accounting Information		0.757		
KI1	0.804			
KI2	0.760			
KI3	0.806		< 0.001	Valid
KI4	0.867			
KI5	0.836			
KI6	0.873			
KI7	0.892			
KI8	0.846			

Table 4. Correlation between variables with squarer roots of AVEs

	KP	BO	KSI	KI
KP	0.856	0.667	0.743	0.575
BO	0.657	0.854	0.638	0.427
KSI	0.735	0.649	0.775	0.588
KI	0.576	0.425	0.588	0.793

Table 5. R-square results

Variable	R-Squared	Adjusted R-Squared
QAIS	0.646	0.642
QAI	0.353	0.351

Table 6. Path coefficient results of the warp PLS method

Hypothesis	Path Coefficients	P-Value	Conclusion
H ₁ : The higher the user's ability, the higher the QAIS.	0.657	< 0.001	Accepted
H ₂ : The higher the organizational culture, the higher the QAIS.	0.586	< 0.001	Accepted
H ₃ : The higher the QAIS, the higher the QAI.	0.439	< 0.001	Accepted

The model passes the discriminant validity test, indicating that it is discriminantly valid. The test results are displayed in Table 4, which demonstrates that the square root of AVE is higher than the construct correlation value.

4.3 Structural Model (Inner Model)

The model's capacity for prediction is demonstrated by the R-square values of each endogenous variable. It is evident from the R-square values of 0.75, 0.50, and 0.25, [31], that the endogenous variables can forecast the model.

Table 5 indicates that there is a moderate capacity (0.642 and 0.351) for the endogenous variables accounting information system quality and accounting information quality to predict the model. It can be said that UCAP and OC can forecast the QAIS by 64.2%, while the rest is determined by other variables. Furthermore, the QAIS has a predictive ability of 35.1% of the QAI, while the rest is influenced by other variables. The path coefficient results appear in Table 6.

Based on Table 6, the research results can be explained as follows. The influence of user ability on the QAIS has a coefficient value of 0.657 and a p-value of < 0.001. Thus hypothesis 1 (H₁) is accepted. The results show that the higher the level of user ability, the higher the QAIS. If users have high expertise, then they will provide very valuable input in the development of accounting information systems. Users have experience in implementing the system starting from input, processing, and output of

data so that based on this experience it can be used in the system development process to make it higher quality. The low level of knowledge and abilities possessed by users in the process of implementing an AIS can cause users to be hampered so that the QAIS is affected. Lack of user capability is one of the causes of low QAIS so the use of the existing system is not optimal. In addition, a lack of user capability can result in the completion of work that is the responsibility of each user not being optimal. The ability of information system users to operate IS plays a very important role so that the system can operate optimally. Based on the answers from respondents, it is known that users have good abilities so the QAIS is good. If users know AIS, they understand the work associated with the implemented system. In addition, those who can use AIS can express the need for information that is useful in completing work. Employees are also willing to provide input in system development to improve their ability to work with the system currently used by the company.

The findings of this research show that when system users have better abilities, the QAIS will improve. An AIS will run well if users can understand, use, and apply the system to produce information that is useful for decision making. In this way, user capabilities can have an impact on increasing the quality of the accounting information system. The results of this study support the research of [4], [9], [12], [32], [33], [34], [35]. Additionally, [36]. discovered that job

appropriateness and human resource competency facilitate the use of accounting information systems. Likewise [22], [37], found empirical evidence that user participation in the system has an impact on the accounting information system.

The second hypothesis, H_2), tests the influence of organizational culture on the quality of accounting information systems, and has a coefficient value of 0.586 and a p-value of < 0.00 , hypothesis 2 (H_2) is accepted. The results of this research show that the pattern of shared basic assumptions discovered, created, and developed by the organization can determine the attitudes, behavior, and responsibilities of members, as well as become a benchmark in each program controlled by the company so that it can influence the quality of the accounting information system. These results illustrate that if a company has a strong organizational culture, organizational members will more easily accept and adapt to changes, including changes to the accounting information system. Therefore, organizational culture needs to be developed in such a way that it can improve the quality of accounting information systems. Organizations design accounting information systems to meet their needs. Organizational culture makes a significant contribution to optimizing the use of AIS. Organizational culture can also create unity between organizational members, as well as control in the implementation of AIS. A strong organizational culture guarantees user stability in the context of AIS maintenance, effective and efficient behavior at work, as well as post-AIS implementation initiatives. Apart from that, culture can encourage employees to optimize the use of AIS in carrying out innovation. Thus, OC can influence the quality of the accounting information system. This result support research by [13], [14], [15], [16], [17], [18], [19], [20], [30], [38], [39], [40], [41], [42]. However, the research does not match with [33], which found no influence of OC on the QAIS.

The next result, testing hypothesis 3 (H_3) shows that the influence of the QAIS on the realization of the QAI has a coefficient value of 0.439 and a p-value of < 0.00 , hypothesis 3 (H_3) is accepted. This finding shows that the QAIS can help managers supply quality information. A QAIS can have an impact on reducing errors in reporting AI so that the quality of the information produced becomes better. A QAIS can guarantee the correctness of financial reports and financial reports published by the company. This results support, [16]. [17], [21], [24], [27], [29], [30], [34], [35], [43], [44], [45], [46]. Meanwhile, research results from [47], show empirical evidence that acceptance of accounting

information systems in business transmits some of the influence of OC on the QAI.

5 Conclusion and Recommendation

This research was conducted to identify how the influence of UCAP and OC influences the QAIS and their impact on the QAI in hotel companies in the city of Semarang, Indonesia. The results show that the influence of UCAP and OC is positive and able to improve the QAIS. The higher the user's ability, the higher the QAIS. Organizational norms, values, and climate strengthen the quality of the accounting information system. Furthermore, this research found that the quality of the information system is significantly influenced by the quality of the information system. Thus, it can be said that good quality information is produced due to the existence of a quality accounting information system. This research uses a survey method by distributing questionnaires via Google Form so that respondents can express their opinions according to the facts they face. The model in this research can contribute to analyzing the influence of individuals and organizations on AIS quality. This research uses PLS analysis considering the relatively small number of samples. Apart from that, the variables used are latent variables and the analysis is carried out using latent variable scores. PLS is proven to have better abilities in confirming and explaining the latent influence of user capabilities and organizational culture on AIS quality, this is proven by the model test results which show the strength of the influence of individual and organizational factors is 64%, and can explain the influence of AIS quality on IA quality.

These findings have implications for hotel company policies in efforts to improve the quality of information through improving the quality of information systems. Hotel companies must improve employee capabilities, especially employees in the accounting department, and strengthen organizational culture by building norms, values, and a good organizational climate.

Although this research has made academic contributions and revealed its main objectives, this research still has several limitations. First, the results of this research use organizational culture, especially among accounting department hotel employees in the city of Semarang, Indonesia. Therefore, this may be difficult to apply in the context of organizational culture in other companies in Indonesia and other countries. Furthermore, the results of this research were obtained mainly from hotel employees in the accounting department, so

they would likely experience difficulties if carried out in other industries, such as the manufacturing, banking, or transportation industries.

Future research can develop this research, for example by adding independent variables such as top management support, internal control, and organizational structure. Therefore, future research should include other variables to obtain different and better results and conclusions.

Acknowledgement:

The authors would like to thank the Directorate of Research, Community Service and Publications (DPPMP) of Stikubank University for supporting the funding of this research. Thank you also to fellow FEB lecturers who have helped provide the facilities needed for this research.

References:

- [1] McLeod, R., Schell, G., 2007, *Management information systems*, New Jersey: Prentice Hall International, Inc. Upper Saddle River.
- [2] Hansen, D.R., Mowen, M.M., & Guan, L. 2009. *Cost management (accounting & control)* (Sixth ed). Canada: Cengage Learning.
- [3] Romney M. B., & Steinbart, P. J. (2015). *Accounting information systems*. Tenth edition, New Jersey: Prentice-Hall Inc.
- [4] Susanto, A., & Meiryani, J. S., (2018)a. How user ability and top management support influence on accounting information systems quality and its impact on the quality of accounting information, *Journal of Engineering and Applied Sciences*, 13(16), 6645-6652.
- [5] Nasser, A. B. T. A., Wahid, E. A., Nazri, S. N. F. S. M., & Hudaib, M., (2006). Auditor-client relationship: The case of audit tenure and auditor switching in Malaysia. *Managerial Auditing Journal*, 21(7), 724-737, [Online]. <https://ideas.repec.org/a/eme/majpps/02686900610680512.html> (Accessed Date: August 12, 2023).
- [6] Staubus, G. J. (2000). *The decision-usefulness theory of accounting: A limited history*. New York and London: Grandland Publishing, Inc.
- [7] Robbins, S.P., Coulter, M., 2014, *Management 7th*, USA: Pearson Education Inc.
- [8] Gibson James L., (2006), *Organizations: Behavior, structure, processes*. International Edition, New York: McGraw-Hill Companies.
- [9] Neely, M., & Cook, P (2011). Fifteen years of data and information quality literature developing a research agenda for accounting. *Journal of Information System*. 25(1), 79-108, [Online]. https://castle.eiu.edu/~a_illia/MBA5670/15YearsOfIQ_JISV25N1_20011.pdf (Accessed Date: August 12, 2023).
- [10] Herwanti, E. A., Halim, M., & Afroh, I. K. F. (2022). The effect of participation, capability, organizational size on SIA performance, and task complexity (Case study at PTPN XII Kebun Gunung Gambir, Jember Regency). *Jurnal Penelitian Ekonomi dan Akuntansi*, 7(3), 211-222, [Online]. <http://jurnalekonomi.unisla.ac.id/index.php/jpensi> (Accessed Date: August 28, 2023).
- [11] Meiryani. (2014). Influence of user ability on the quality of accounting information system. *International Journal of Economics, Commerce and Management*, II(8), 1-11, [Online]. <https://ijecm.co.uk/volume-ii-issue-8/> (Accessed Date: October 17, 2023).
- [12] Meiryani, J., S., (2018). The factors that affect the quality of accounting information system empirical testing in the state-owned enterprises. *Journal of Theoretical and Applied Information Technology*, 96(7), 1858-1867, [Online]. <https://www.jatit.org/volumes/Vol96No7/10V096No7.pdf> (Accessed Date: July 12, 2023)
- [13] Nguyen, H. T., & Nguyen, A. H. (2020). Determinants of accounting information systems quality: Empirical evidence from Vietnam. *Accounting*, 6(2), 185-198, <https://doi.org/10.5267/j.ac.2019.10.004>.
- [14] Claver, E., Llopis, J., & Gonzalez, M. R. (2001), The performance of information systems through organizational culture, *Information, Technology & People*, 14(3), 247-260, <http://dx.doi.org/10.1108/09593840110402149>
- [15] Kendall, K. E., & Kendall, J. E. (2011). *Systems analysis and design*. 8th edition, Prentice Hall.
- [16] Afiah, N. N., & Indahwati, R. (2015), Top-management support and user's competency on the accounting information systems' quality, *International Journal of Applied Business and Economic Research (IJABER)*, 13(6), 4073-4081.

- [17] Anggraeni, A. F., & Winarningsih, S. (2021). The effects of accounting information system quality on financial performance. *Economic Annals-XXI*, 193(9–10), 128–133, <https://doi.org/10.21003/ea.V193-16>.
- [18] Binh, V. T. T., Tran, N. M., & Vu, M. C. (2022). The effect of organizational culture on the quality of accounting information systems: Evidence from Vietnam. *SAGE Open*, 12(3), <https://doi.org/10.1177/21582440221121599>.
- [19] Carolina, Y. (2014). Organizational factors and accounting information system quality (Empiric evidence from manufacturing firms in Bandung Indonesia). *Research Journal of Finance and Accounting*, 5(5), 192-199, [Online]. <https://core.ac.uk/download/pdf/234629858.pdf> (Accessed Date: August 7, 2023).
- [20] Wisna, N. (2015). Organizational culture and its impact on the quality of accounting information systems. *Journal of Theoretical and Applied Information Technology*, 82(2), 266–272, [Online]. <http://www.jatit.org/volumes/Vol82No2/9Vol82No2.pdf> (Accessed Date: November 17, 2023).
- [21] Salehi, M., & Abdipour, A. (2011). A study of the barriers of implementation of accounting information system: Case of listed companies in Tehran Stock Exchange, *Journal of Economics and Behavioral Studies*, 2(2), 76-85, [Online]. <https://ojs.amhinternational.com/index.php/jeb/article/view/224/224> (Accessed Date: August 19, 2023).
- [22] Ngo, D. T. (2023). Factors influencing accounting information systems in small and medium enterprises: The case in Hanoi, Vietnam. *International Journal of Professional Business Review*, 8(6), 01-16, <https://doi.org/10.26668/businessreview/2023.v8i6.2411>.
- [23] Sacer, I. M., Zager, K., & Tusek B. (2006). Accounting information system's quality as the ground for quality business reporting. *IADIS International Conference e-commerce*, ISBN: 972 – 8924-23-2
- [24] O'Brien, J. A., Marakas, G. M., (2010), "Introduction to information system", New York: McGraw-Hill Companies, Inc.
- [25] DeLone, W., & McLean, E. R. (2003). The DeLone and McLean model of information system success: A ten year update. *Journal of Management Information System*, 19 (4), 9-30, <http://dx.doi.org/10.1080/07421222.2003.11045748>.
- [26] Wongsim,, Manirath., & Gao, J, (2011), Building a framework for improving information quality in accounting information systems adoption, *ICEB 2011 Proceedings (Bangkok)*, 43, [Online]. <https://aisel.aisnet.org/iceb2011/43> (Accessed Date: October 12, 2023).
- [27] Onaolapo, A. A., and Odetayo, T. A., (2012), Effect of accounting information system on organizational effectiveness, *American Journal of Business and Management*, 1(4), 183-189.
- [28] Xu, H. (2009). Data quality issues for accounting information systems' implementation: Systems, stakeholders, and organizational factors. *Journal of Technology Research*, 1–11, [Online]. <https://www.aabri.com/manuscripts/09189.pdf> (Accessed Date: August 12, 2023).
- [29] Komala, A, R., (2012). The influence of the accounting manager knowledge and the top management support to the accounting information system and it's impact on the quality of accounting Information: Survey in management institution of Zakat in Bandung. *Journal of Global Management Global Research Agency*, 4(1), 53-73, [Online]. <https://econpapers.repec.org/RePEc:grg:03mngt:v:4:y:2012:i:1:p:53-73> (Accessed Date: October 23, 2023).
- [30] Rapina, (2015), "Factors that affect accounting information systems and accounting information (Survey on local bank in Bandung-Indonesia), *Australian Journal of Basic and Applied Sciences*, 9(9), 78-86, [Online]. <https://www.ajbasweb.com/old/ajbas/2015/IPN%20BANDUNG%20Special/78-86.pdf> (Accessed Date: July 23, 2023).
- [31] Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). *A primer on partial Least Squares structural equation modeling (PLS-SEM)*. 2nd Edition, Sage Publications Inc., Thousand Oaks, CA.
- [32] Aldegis, A. M. (2018). Impact of accounting information systems' quality on the relationship between organizational culture and accounting information in Jordanian industrial public shareholding companies. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 8(1), 70–80, <https://doi.org/10.6007/ijarafms/v8-i1/3829>.

- [33] Indahwati. (2015). The effect of information technology, top-management support and user's competency on the accounting information systems quality and the impact on the quality of accounting information. *Proceedings of Global Business and Social Science Research Conference. Bali*, 978-985.
- [34] Nurhayati, N. (2015), The influence of personal information system capabilities, top management support. Training and education program performance of accounting information systems implications The quality of accounting information in the province of islamic banks of West Java, *Research Journal of Finance and Accounting*, 6(3), 5-12, [Online].
<https://www.iiste.org/Journals/index.php/RJFA/article/view/19939> (Accessed Date: August 12, 2023).
- [35] Shein, J. M. (2015), Influence of user ability and top management support on the quality of accounting information system and its impact on the quality of accounting information, *International Journal Recen Advances in Multidisciplinary Research*, 2(3), 0277-0283, [Online].
<https://www.ijramr.com/issue/influence-user-ability-and-top-management-support-quality-accounting-information-system-and> (Accessed Date: August 12, 2023).
- [36] Putri, C. A., Nurjanah, N., & Ariyani, A. D. (2023). Antecedent factors of accounting information system implementation for accounting information quality. *International Students' Conference on Accounting & Business*. 2(1), 1-18, [Online].
<http://jp.feb.unsoed.ac.id/index.php/scoab/article/view/3557> (Accessed Date: December 12, 2023).
- [37] Surtikanti, Anggadini, S. D., & Yusuf, S. N. S. (2021). Examining the effect of user participation and user capabilities on the accounting information system performance. *International Business and Accounting Research Journal*, 5(1), 1–8, [Online].
<https://journal.stebilampung.ac.id/index.php/ibarj/issue/view/15> (Accessed Date: July 17, 2023).
- [38] Alony, I., Whymark, G., & Jones, M. (2007). Sharing tacit knowledge: A case study in the Australian film industry, *The International Journal of an Emerging Transdiscipline*, 10, 41-59, [Online].
<https://www.researchgate.net/publication/30385528> (Accessed Date: August 19, 2023).
- [39] Indeje, W.G., & Zheng, Q. (2010). Organizational culture and information systems implementation: A structuration theory perspective. *Sprouts: Working Papers on Information Systems*, 10(27), 10-27, [Online].
<http://sprouts.aisnet.org/10-27> (Accessed Date: July 19, 2023).
- [40] Nurliyani, N., Darma, J., & Ikhsan, A. (2020). The effect of organizational culture on the quality of accounting information systems. *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, 3(1), 198–205, <https://doi.org/10.33258/birci.v3i1.735>.
- [41] Bachmid, F. S. (2016). The effect of accounting information system quality on accounting information quality. *Research Journal of Finance and Accounting*, 7(20), 26-31, [Online].
<https://core.ac.uk/download/pdf/234631848.pdf> (Accessed Date: July 18, 2023).
- [42] Qatawneh, A. M. (2023). The role of organizational culture in supporting better accounting information systems outcomes. *Cogent Economics and Finance*, 11(1), 1-15, <https://doi.org/10.1080/23322039.2022.2164669>.
- [43] Fitriati, A., & Susanto, A. (2017). The accounting information system quality improvement through internal control and top management support effectiveness. *Journal of Theoretical and Applied Information Technology*, 95(19), 5003–5011, [Online].
<http://www.jatit.org/volumes/Vol95No19/8Vo195No19.pdf> (Accessed Date: August 15, 2023).
- [44] Ramadhan, Y. (2018). Determinants of management accounting information systems quality on management accounting information quality. *Proceedings of the International Conference on Business, Economic, Social Science and humanities (ICOBEST 2018)*. *Advances in Social Science, Education and Humanities Research*, 225, 124-130, <https://doi.org/10.2991/icobest-18.2018.28>.
- [45] Susanto, A., & Meiryani. (2018)b. The quality of accounting information system and its impact on the quality of accounting information: User ability and top management support. *Journal of Engineering and Applied Sciences*, <https://doi.org/10.3923/jeasci.2018.384.387>.
- [46] Yanti, R. E., & Pratiwi, C. W. (2022). Factors affecting the quality of accounting

information: the role of accounting information systems. *Jurnal Riset Akuntansi Kontemporer*, 14(1), 107–114, <https://doi.org/10.23969/jrak.v14i1.4432>.

- [47] Huynh, Q. L. (2021). The effect of organizational culture on quality of accounting information: Mediating the role of accounting information system. *Accounting*, 7(7), 1689–1694, <https://doi.org/10.5267/j.ac.2021.4.030>.

Contribution of Individual Authors to the Creation of a Scientific Article (Ghostwriting Policy)

Conceptualization were handled by Ceacilia Srimindarti and Pancawati Hardiningsih., with Gregorius Anggana Lisiantara contributing to the methodology. Payamta was responsible for software development, while validation and data curation were jointly managed by Ceacilia Srimindarti and Pancawati Hardiningsih. Formal analysis and investigation were led by Ceacilia Srimindarti. The initial draft of the Ceacilia Srimindarti manuscript was prepared by Gregorius Anggana Lisiantara., with Payamta providing valuable input during the review and editing process. Pancawati Hardiningsih also took charge of data visualization and resources, while project administration and funding acquisition were overseen by Ceacilia Srimindarti. It is important to note that all authors have thoroughly reviewed and approved the final version of the manuscript for publication.

Sources of Funding for Research Presented in a Scientific Article or Scientific Article Itself

This research was partly funded by DPPMP Unisbank with contract number: No: 045/DPPMP/UNISBANK/KONTRAK-PN/VIII/2023

Conflict of Interest

The authors have no conflicts of interest to declare.

Creative Commons Attribution License 4.0 (Attribution 4.0 International, CC BY 4.0)

This article is published under the terms of the Creative Commons Attribution License 4.0 https://creativecommons.org/licenses/by/4.0/deed.en_US