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# The Influence of Organization Culture On Quality Of Implementation Of Accounting Information System

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***Abstract:** This research is based on the phenomenon that occurs in the field. Where there are still problems related to the culture of the organization so the accounting information system used to be not qualified. This research is a review literature research. Researchers review various sources of reference from secondary data sources (information from bona fide media), books, and journals related to the research conducted (national journals and international journals).The results of literature research proves that there is an influence of organizational culture on the quality of accounting information systems used by the organization.*

***Keywords:** Organizational Culture and Quality of Accounting Information Systems*

## I. INTRODUCTION

Accounting is an information system that produces accounting information. Accounting is a science that is adopted from the concept of balance that has been created by Allah SWT (The One Almighty God). So the results of accounting experts able to concoct the concept of balance so that the concept of balance is implemented in the science of accounting (accounting information system). The concept of equilibrium, emerging among them in the concept of debitand credit, balance sheet and income statement (Muhammad Syaifullah, 2016: 87).A quality accounting information system produces quality accounting information for its users, one of the factors that can influence it is organizational culture (Stair & Reynolds, 2010: 53). Management should be able to make accounting information system acceptable (Azhar Susanto, 2013: 61). For that we need an organizational culture that is a way that is done by the employees in an organization that can be a social glue in an organization (Azhar susanto, 2013: 60). Characteristics of organizational culture that contribute to the quality of accounting information system that consists of innovation and risk taking, attention to detail, outcome orientation, people orientation, team orientation, aggresiveness, and stability are owned, built, and accepted jointly by members of the organization (Robbins & Judge 2014: 249; Robbins & Coulter, 2009: 63).In reality, however, many cultures within the organization have poor mentality, such as the lack of organization's willingness to change with the new information system, the organization's members are already familiar with the old system, so members of the organization consider that the new accounting information system changes to break the relationship work with them company (Azhar Susanto, 2013: 60). Furthermore Azhar Susanto said that in the new accounting information system it is necessary to share information between groups, but the groups that exist in the organization do not trust each other. The problem of organizational culture that occurred in the field was expressed by Susilo Bambang Yudoyono, (2009), said the occurrence of Century Bank case was suspected due to the poor organizational culture of the bankers. The above statement was confirmed by Vice President of Convergys Asia Pacific Benjamin Hart, revealing that banking services and telecommunications companies are the worst (Benjamin Hart, 2012). Hart continued, from the survey conducted found that 48 percent of customers claimed to have had a bad experience of the two companies. In the banking sector there are 36 percent, customers in Indonesia are very dissatisfied with the service experience in customer service, because it is unable to overcome problems on initial contact and lack of knowledge of employees. Hart added, customer dissatisfaction has doubled about 23 percent when customers contact banking institutions (Benjamin Hart, 2012). Furthermore, in the inappropriate use of internat technology, it can have an impact on the wrong behavior of society. Today culture is of particular concern, because the influence of the culture is more difficult to recognize than the military threat (Agus Suhartono, 2011). Nielsen Indonesia's Director of Consumer Research at the Head of Banking and Financial Services Dena Firmanyuansyah added that it is important for banks to improve corporate branding in an effort to improve competitiveness with competitors. The reason, lately the banking products that are present in the community somewhat less innovative and tend to be similar. Compliance Director and Risk Management of Bank Mandiri, Ogi Prastomiyono stated that there is an indication of inaccuracy in the case of bilyet giro OG 834492 serial number disbursed by the Bank Mandiri is the account number on bilyet giro and the name of the drawer is not appropriate. Then on June 3,

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2008 a debit amounted to Rp 825,160 in customer accounts. Subsequently, on November 21, 2008, a transfer of Rp200,000,000 from Bank Mandiri of Krekot Branch without customer's signature and could be availed for the purchase of Sidana Proteksi Batavia III investment. Next According to statistical data in if by Bank Indonesia per quarter, the number of complaints recorded 216.291 Customer. These problems are dominated around bank services such as payment information systems such as credit card and ATM (detik.com (2011) in Muhammad Syaifullah and Uci Wulandari, 2017).

## II. REVIEW OF LITERATURE

### *A. Organizational culture*

AzharSusanto, explains that organizational culture is a way that is done by employees in an organization that can become social glue in the organization (AzharSusanto, 2013: 60). Organizational culture is the values and assumptions shared within an organization (McShane&Glinow, 2010: 416). On the other hand Robbins and Judge, mention that Organizational culture refers to a system of shared meaning is held by members that distinguishes the organization from other organizations (Robbins & Judge, 2014: 249). Furthermore, Gibson et al, adding that the organizational culture is what the employees perceive and how this perception creates a pattern of beliefs, value, and expectation (Gibson et al, 2009: 30)

From some of the above explanations can be said that the organizational culture is as a value, belief, the ways that the members of the organization can be a social glue in the organization that creates the same understanding among the members of the organization. McShane and Glinow state that the organizational culture dimension is as follows:

Innovation, that is looking for new opportunities, dare to take risks, and prudence;

Stability, ie predictability, security, rule-oriented;

Respect people, that is tolerance;

Orientation to outcomes, ie high action orientation and expectations;

Attention to detail, ie accuracy and analytics;

Team orientation, ie collaboration and people-oriented;

Aggressiveness, ie competitive and emphasis on social responsibility

“Organizational culture dimension: 1) Innovation: Experimenting opportunity seeking, risk taking, few rules, low cautiousness; 2) Stability. Predictability, security, rule oriented; 3) Respect for people. Fairness, tolerance; 4) outcome orientation.Action orientation, high expectations, results-oriented; 5) Attention to detail.Precise, analytic; 6) Team Orientation.Collaboration, people-oriented; 7) Aggressiveness.Competitive, low emphasis on social responsibility” (McShane &Glinow, 2010: 419).

Furthermore Robbins and Judge outlines seven main characteristics of the essence of an organization's culture:

Innovation and risk taking.The degree to which employees are encouraged to be innovative and risk-taking.

Attention to detail. The degree to which employees are expected to show precision, analysis, and attention to thoroughness.

Orientation Team.The extent to which work activities are run with team orientation.

Aggresiveness. The extent to which employees are aggressive and competitive is not a relaxed one.

Stability. The level of employee activity that emphasizes and maintains the status quo.Characteristics of organizational culture:

Innovation and risk taking. The degree to which employees are encouraged to be innovative and take risks.2) Attention to detail. The degree to which employees are expected to exhibit precision, analysis, and attention to detail.3) Outcome orientation. The degree to which management focuses on results or outcomes than on the techniques and processes used to achieve those outcomes5) Team Orientation. The degree to which work activities are organized around teams rather than individuals.6) Aggressiveness. The degree to which people are aggressive and competitive rather than easygoing.7) Stability. The degree to which organizational activities emphasize maintaining the status quo in contrast to growth” (Robbins& Judge, 2014: 249).

In line with Robbins and Judge, Robbins and Coulter described the organizational culture dimension to seven: 1) Innovation and risk taking. The degree to which employees are encouraged to be innovative and dare to take risks, 2) Attention to detail.The degree to which employees are expected to show precision, analysis, and attention to thoroughness, 3) Outcome orientation. The extent to which management focuses on results rather than on techniques and processes used to achieve these results, 4) People orientation. The extent to which management decisions take into account the effects on people in the organization, 5) Team Orientation.The extent to which work activities are run with team orientation, 6) Aggresiveness. The extent to which employees are aggressive and competitive is not that relaxing, and 7) Stability. The level of employee activity that emphasizes and maintains the status quo.

“Dimensions of Organizational Culture:Innovation and risk taking. The degree to which employees are encouraged to be innovative and take risks. 2) Attention to detail. The degree to which employees are expected to exhibit precision, analysis, and attention to detail. 3) Outcome orientation. The degree to which management focuses on results or outcomes rather than on how these outcomes

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are achieved. 4) People Orientation. Degree to which management decisions take into account the effects on people in the organization. 5) Team Orientation. The degree to which work activities are organized around teams rather than individuals. 6) Aggressiveness. The degree to which employees are aggressive and competitive rather than cooperative. 7) Stability. The degree to which organizational decisions and actions emphasize maintaining the status quo"(Robbins & Coulter, 2009: 63).

On the other hand Gibson et al, stated that the organizational culture dimension consists of: 1) Employee relationship with the environment; 2) Comparison of Individualism with collectivism; 3) Time orientation; 4) Orientation of activities 5) Formality level; 6) Language; 7) Religion (Organizational culture dimension: 1) People's Relationship to Nature; 2) Individualism versus collectivism; 3) Time Orientation; 4) Activity Orientation 5) Degree of Formality; 6) Language; 7) Religion (Gibson, et al, 2009: 63).

From some of the above statement can be said that the organizational culture indicator that consists of innovation and risk taking, attention to detail, outcome orientation, people orientation, team orientation, aggresiveness is owned, built, and accepted jointly by the members of the organization. Innovation and risk taking indicators are the extent to which employees are encouraged to be innovative and risk-taking. Attention to detail indicators relate to the extent to which employees are expected to show precision (accuracy), analysis, and attention to details. Outcome orientation indicators relate to the extent to which management focuses on outcomes rather than on the techniques and processes used to achieve that outcome. The People orientation indicator relates to the extent to which management decisions take into account the effects on employees within the organization. Indicators Team orientation deals with the extent to which work programs are organized through teams rather than individuals. Aggressiveness indicators relate to the extent to which employees are aggressive and communicative rather than casual.

### *B. Quality of Accounting Information System*

A quality accounting information system is an integrated accounting information system of all related elements and subunits that work harmoniously in order to produce quality accounting information (AzharSusanto, 2013: 72). These integrated elements are also referred to as components of an accounting information system consisting of Hardware, Software, Brainware, Procedures, Databases and Communications Networks (AzharSusanto, 2013: 14).

Sri MulyaniNS, added that a quality accounting information system can help make the right decision (Sri Mulyani NS, 2009: 25). On the other hand Bagranoff et al, states that the quality of accounting information systems is an accounting information system (Bagranoff et al, 2010: 5).

From some of the above explanation, it can be said that the quality of accounting information system is an integrated accounting information system of various components of accounting information systems are interconnected and work together with each other in harony to process financial transaction data into accounting information useful for decision makers.

Stair and Reynolds, states that the dimension of accounting information system quality is efficiency, that is the size of the ratio of the quantities produced with the costs incurred. Effectiveness is a measure of the extent to which an accounting information system in achieving its objectives; namely by comparing the actual objectives have been achieved with the total goals set "System Performance and Standards is efficiency A measure of what is produced divided by what is consumed. Effectiveness A measure of the extent to which asystem achieves its goals; it can be computed by dividing the goals actuallyachieved by the total of thestated goals. system performance standard A specific objective of the system" (Stair& Reynolds, 2010: 8-9).

Likewise in line with Stair and Reynolds, Weygandt et al, states that the dimensions of the quality of SIA is an efficient and effective accounting information system. (Principles of efficient and effective accounting information system) (Weygandt et al, 2010: 303). In line with Weygand et al, O'Brien and Marakas stated that measuring the quality of accounting information systems is measured in terms of efficiency in terms of minimizing cost, time and use of information resources. Success is also measured by the effectiveness of information technology in supporting business strategies, business processes, improving organizational and cultural structures, and enhancing the value of customers and business enterprises (O'Brien and Marakas, 2011: 51). Sacer et al states that the quality of accounting information system is indicated by the integration of various components of accounting information system, namely: hardware, software, brainware, telecomunication, network, and data base quality, and quality of work and satisfaction of users (Sacer et al , 2006: 62). Further Dunn et al, revealed that integration is one dimension of a quality information system. Integrated information systems are a set of communication networks in business organizations, combined together to form a unity that holds and disseminates information (Dunn et al, 2005: 2). Next AzharSusanto, stated that a quality accounting information system is a collection of subsystems must be integrated, which are interconnected and work with each other in harmony in processing financial data into accounting information (AzharSusanto, 2013: 72). Further dimensions of the quality of accounting information systems are efficiency, effectiveness, and integration (Muhammad Syaifullah, 2014; 2015; and 2017).

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From the above explanation can be said that the dimensions of the quality of accounting information system there are 3 (three) that consists of efficiency, effectiveness and integration. Efficiency is the minimum use of resources to obtain optimum results. Effectiveness is a measure of the extent to which a system can achieve its objectives. Integration is the relevance of all related elements and subunsures in shaping accounting information systems to produce quality accounting information.

### *C. Theoretical Framework*

1) *Influence of Organization Culture on Quality of Accounting Information System:* Usually the old organizational culture does not want a new accounting information system (AzharSusanto, 2013: 60). For that management must be able to do something for accounting information system more acceptable (AzharSusanto, 2013: 61). Organizational culture can have a positive impact on the development of new information systems that support the organization's) (Stair & Reynolds, 2010: 53). The same thing was also expressed by Loudon and Loudon, that An information sytem creates value for the firm as an organization (Loudon & Loudon, 2012: 18). Thereforewithout the support of organizational culture all efforts will be in vain, because with the culture of the organization will accept change and encourage innovation and dare to take risks (AzharSusanto, 2013: 60). From some of the above explanation it can be said that Organizational Culture plays an important role in the success or in improving the quality of Accounting Information Systems (AzharSusanto, 2013: 60; Stair & Reynolds, 2010: 53; Loudon & Loudon, 2012: 18).The statement in the previous paragraph is reinforced by some research findings which states that organizational culture has an influence on the implementation of accounting information system. Identification and understanding of meaning, norms and power within the organization is an important consideration when implementing information systems. Understanding organizational culture is important for studying accounting information systems because within an organizational culture at different levels of organizations and groups, it can affect the quality of accounting information systems (Indeje&Zheng, 2010; Leidner&Kayworth, 2006; Rapina, 2014; Yenni Carolina, 2014; (Michael Jones and IritAlony (2007), Jean-Franc ois Henri (2006); Dorrothy E., Leidner and Timothy Kayworth (2006) in Muhammad Syaifullah, 2012).

## III. METHODOLOGY RESEARCH

This research uses literature research, where literature research is related to theoretical studies and other references related to values, and norms that developed in the social situation under study. There are three criteria to the theory that is used as a foundation in research, namely relevance, kemuktahiran, and authenticity (Sugiyono, 2010: 144). The theories used in this study are the theories of definition, dimensions and indicators and framework theory, which is contained in the books published by national publishers and international publishers, national and international journals associated with the theory- the theoretical framework of recent scientific development, and information such as phenomena occurring in the field related to organizational culture and the implementation of accounting information systems in various organizations, derived from various bona fide reference sources (printed, electronic media , as well as on line both nationally and internationally).

## IV. CONCLUSION

T was found that there are still problems or weaknesses of the implementation of Organizational Culture in various organizations.Furthermore, there are still weaknesses in the implementation of Accounting Information System used by organizations.From the results of literature review both from the study of journals and books, found that there is an influence of Organiztional Culture on the Quality of Accounting Information Systems.

### *A. Suggestions*

For the next researcher is suggested to continue the results of this research, with field research. So that the results of field research that can be done in generalizations on the organizations in the conscientious, which is related to the influence of Organization Culture on Quality Accounting Information System.

It is suggested for the next researcher, can add other variable besides organizational culture which influence to accounting information system and add variable of quality of accounting information, as out put from accounting information system.

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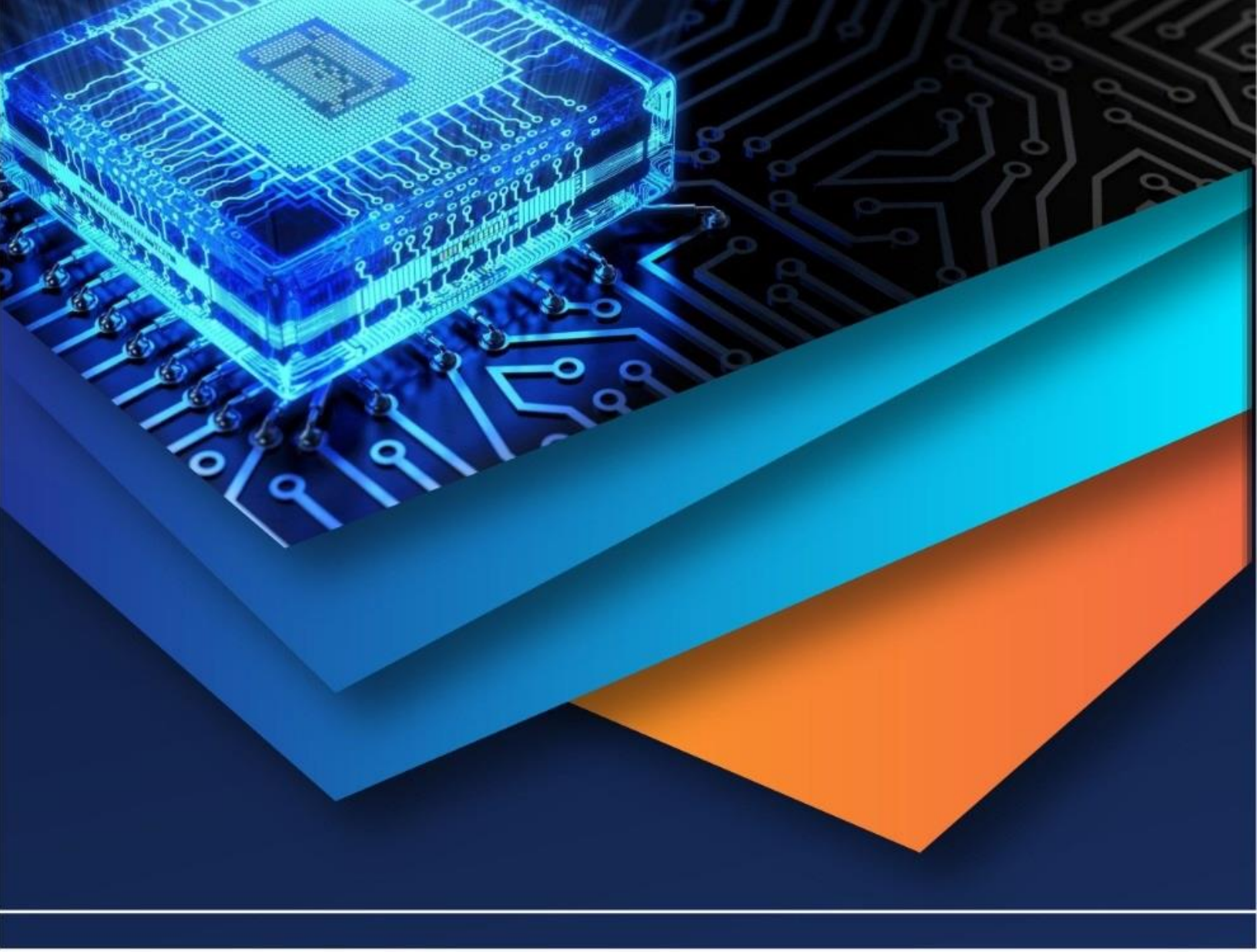

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