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Synergy of Culture, Structure, and Leadership: Shaping the Excellence of Accounting Information Systems

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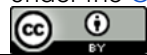
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ABSTRACT

Recurring problems with company financial reporting in this research explores the impact of organizational culture, organizational structure, and leadership style on the quality of accounting information systems and high-quality accounting information. The research method was quantitative with organizational culture, organizational structure and leadership style as the independent variables and accounting information system quality as a dependent variable. This cross-sectional study was designed to test the proposed hypothesis, as well as for SPSS (IBM Corporation). A structured questionnaire was used to collect primary data from 60 respondents who worked in the fields of accounting, finance, taxation and HR using a snowball sampling method. Organizational culture and leadership style have no effect on the quality of accounting information systems, while organizational structure affects the quality of accounting information systems, according to study results.

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INTRODUCTION

Today, in the globalisation era and rapid digitalization, accounting information systems (AIS) become the foundation of organisations to manage and provide accurate and real-time data about their financial status (Lestari & Amri 2020). Information is one of the main needs for companies, as it is a tool necessary to help management in decision making (Syamil et al., 2023). Handayani et al. (2023) stressed the quality of AIS, which means undoubtedly that great information throughout nature should be accurate, timely, and relevant. Management receives the strategic information generated by AIS and that helps them in taking the necessary action.

An accounting system designed to generate formally stated accounting data (such as reports) directed mainly to internal users, such as managers and top executives, is called a management accounting information system. Syamil et al. (2023) stated that the reliability of an accounting information system as a financial reporting apparatus should be given top priority by all private and government organizations.

Both government and private organizations continue to encounter errors in presenting quarterly/annual financial reports because of the low quality of their accounting information systems. This problem can be seen from some of the incidents that occurred at both government SIAs (in the form of spas/PSKs/massage parlors, etc.) and private SIAs in Indonesia. Agung Firman Sampurna, head of the Supreme Audit Agency (BPK), said that the agency found a number of problems with central government financial statements in its first-semester 2021 audit. These observations pointed to deficiencies in internal controls, violation of statutory requirements and lack of efficiency about financial reporting activities.

A further reason why the quality of accounting information systems in Indonesia is poor, is the difficulty relating to asset recording. The National Audit Office (BPK) found a number of issues in its 2021-2022 annual budget financial statements on the National Research and Innovation Agency (BRIN), including inadequate consideration in securing BRIN's assets, improper management of official vehicles that were impractical and unregulated (Qosasi, 2021). In addition, the BPK (Azhar, 2020) found significant issues in financial reporting within the first semester of TVRI's financial statements for 2019. Other problems consisted of false entries in accounts receivable, stock balances containing outdated items, and fixed assets that did not promote prices detail per item.

In addition, mistakes that occur in the preparation of accounting reports are not only found in government agencies, but also private companies. Bukalapak's Head of Media and Communication, Fairuza stated that the recording error in PT Bukalapak's financial statements occurred in quarter III 2021. Resolving the problem of incorrect acquisition value record with PT Belajar Tumbuh Berbagi, amounting 14.36 billion.

According to Zamzami et al. (2021), the implementation of accounting information systems in Indonesia continues to face several serious issues, especially regarding recording. Accounting information systems are seen as integrated frameworks of independent subsystems that permit the collection, storage, management, and communication of accounting information within the relevant context useful for planning, decision-making and control. It indicates that a strong accounting information system should provide fundamentals to manage recording, processing and storage of data as well as distribution of information to users like management of company.

In conclusion, even though technical capabilities (as part of an accounting information system) remain somewhat responsible for software quality, external elements such as organizational culture, structure and leadership style play a very important role. Such an organizational culture provides a fertile ground in the process of formulating technical structure and utilization, Poddala et al. (2009) as well as leading the successful technology development high caliber accounting information systems are playing an important role in cost-effective way to supply quality accounting information correctors.

It can be concluded from the analysis above that overcoming current obstacles and solutions to these problems will help create a good accounting information system aspire to produce quality accounting information dissemination ability in the company so as to produce high-quality accounting information. There has been a number of studies on the impact of factors affecting the quality of accounting information systems. As an example, the role of organizational structure and culture on accounting information system quality was studied by Susanti (2019), she found that organizational structure does influence system quality. But, according to the research it was found out that some of the indicators like chain of command and work specialization limiting their full potential so their overall power of organizational structure got less effective.

Likewise, Susanti (2019) in her research proved that the organizational culture influences accounting information system quality. However, they were still suboptimal cultural indicators which provided an above-average but not indelible effect on the quality of this system. The implication of these findings is that organizational structure and culture must be developed around their use to optimise contributions to the accounting information system.

Another researcher like Nurliyani et al. (2020), found that the culture organization significantly affect to quality of accounting information system in regional apparatus organization on Medan City. Based on these discoveries and information that have been seen, this investigation intends to inspect the influence of data innovation bookkeeping framework for connected organizations in West Java. Our goal is to develop further insight into the relationship between organizational culture, organizational structure, leadership style and AIS quality.

LITERATURE REVIEW

ORGANIZATIONAL CULTURE

The general definition of organizational culture is the core values that the entire organization follows and implement it to their behaviors (Chaertunnisa & Yuniar, 2023). Organizational culture is a collection of values, beliefs, assumptions or norms that are shared and agreed to by members

of an organization and constantly referred as a frame for actions and problem solving (Sutrisno, 2018). It is a connected framework of deeply held beliefs, values and behaviors. Corporate culture is basically a set of employee-oriented behaviours that support the innovation, creativity needed to create new ideas in order to improve all facets of business process and entire organisation through re-invention (Binh et al., 2022). This encompasses how the organization functions, how are its members interrelated to each other and how they respond to external dynamics and issues.

Sonti (2022) who had also emphasized that organizational culture is a pattern of shared meanings within the organization, comprised of value, norms, belief systems, traditions and even paradigms of thought. These elements form an essential part of the organization culture, reflected in the practice of every individual and sets one organization apart from another. Therefore, in conclusion organizational culture is the one that combines it all and include values, norms, business behavior beliefs, traditions with some aspects of thoughts processor personality. Organizational culture is a set of assumptions, beliefs, values, and norms that are developed in an organization to find out about how to act as an employee. They serve the main purpose of solving problems and adjusting to external environments. According to Sangadji (2023), there are 7 major dimensions of organizational culture:

1. Innovativeness and Risk Taking: Providing the space to innovate and take risks.
2. Paying Close Attention to Work: Requiring employees to work with precision, accuracy, analysis and thoroughness.
3. Results Focused: Values results, outcomes & ends more than the means and processes through which they will be accomplished.
4. People Orientation: Focus on organizational impact of decisions.
5. Team Orientation – Organizing work activities towards team effort rather than individual vice.
6. Aggressiveness: The degree to which organizational members are competitive and aggressive versus easygoing.
7. Steadiness: The ability to hold the line and not swerve from your organizational practices.

Organisational culture is based on this definition and refers to the beliefs, values, norms, customs and mindsets of all or part of an organisation that are embraced and espoused by its members. This culture will help navigate the complexities we face both internally and externally; however, more importantly, it also provides a common substratum of meaning, an embodiment of identity and character that transcends time. In this study, the researchers used dimensions of Sangadji which include innovation and risk-taking; attention to details; results orientation; people orientation; team orientation: aggressiveness, stability.

ORGANIZATIONAL STRUCTURE

In contrast structural organisation is the vertical scheme to arrange (1) tasks and duties; (2) power to decide who decides and execute tasks; and (3) relationships among organisational sections. Organizational structure, according to Muhtadin and Yusuf (2022), is the design of roles or positions within an organization or company so that the various operations can work together toward a coherent set of objectives. It deals with the way things are grouped, arranged and controlled to develop a useful organisation operating in achieving organisations purpose.

The concept of organizational structure is addressed in four important points by Muhtadin and Yusuf (2022) as follows:

1. Division of Work: Such tasks are bifurcated by specialization of each individual
2. Standardisation of Work: Developing a uniform way of doing things.
3. Managing Work: Orchestrating work together harmoniously.
4. Size of Organization: Taking account of the organization as a whole.

Organizational structure is also described by Juru (2020) as the official system that divides, categorizes, and coordinates work tasks. Ilyas et al. (2023) builds further on this and proposes five dimensions of organizational structure:

1. Task Specialization: Dividing up tasks in accordance with the unique skills of employees

2. Chain of Command : Establishing the chain of authority, the order in which people cope who reports to whom.
3. Span of Controls: Referring to the number of employees supervised by a manager in the organization.
4. Centralization or Decentralization Refers to the degree of decision-making authority held in a small number of people and those spread across an organization.
5. Formalization: Centralization or Decentralization Refers to the degree of decision-making authority held in a small number of people and those spread across an organization.

So, from these perspectives, organizational structure can be defined as the arrangement of an establishment that outlines supervision, duties, authority, and relationships. It describes how different roles and positions connect to perform operational activities in order to meet the goals of the organization. For the purpose of this study, we used the dimensions put forward by Ilyas et al. (2023) analysis is based on—work specialization, chain of command, span of control, centralization or decentralization and formalization.

LEADERSHIP STYLE

Leadership style fundamentally refers to a behavioral norm that leaders adopt to influence the actions of their subordinates (M. Arif et al., 2024). This is further supported by Suswandera et al. (2018), who describe leadership style as the ability to direct, influence, motivate, and control others to perform tasks aimed at achieving specific objectives. According to Arif et al. (2024), leadership style can be categorized into two main dimensions:

1. Transactional Style: This approach relies on a system of rewards and penalties to motivate subordinates toward achieving specific goals. It includes contingent rewards and management by exception.
2. Transformational Style: This leadership style unites all subordinates and inspires a shift in their beliefs, attitudes, and personal objectives to align with organizational goals. It encompasses elements such as charisma, inspirational motivation, intellectual stimulation, and individualized attention.

A similar definition is offered by Siswanto et al. (2022), who describe leadership style as a consistent pattern of behavior exhibited by leaders when influencing their subordinates. From these perspectives, leadership style can be concluded as a behavioral approach employed by leaders to guide, motivate, influence, and control their team members to achieve defined goals. Importantly, leadership style is not static; it evolves and adapts to the specific needs and circumstances of the organization. This study focuses on the transactional and transformational dimensions of leadership style.

ACCOUNTING INFORMATION SYSTEM QUALITY

The Accounting Information System has a major role in data presentation which is beneficial for the company (Lovinta & Susanty, 2021). An accounting information system is groups of financial data of a company based on the activities of financial transactions (Lisda & Anugrah, 2023). This thing is similar with Tannady et al. (2022) which stated that the accounting information system is a system that can provide accounting information produced from a sequence of activities for collecting data, recording, storing, processing to produce accounting reports used for internal and external decision making.

Hence the quality of Accounting Information System is high required by organizations to generated reliable financial information. The quality of accounting information systems is a collection of resources that work systematically together so that financial data can be processed into financial information and communicated to its users (Darma & Sagala, 2020). The quality of an accounting information system can be measured with 2 (two) dimensions, such as:

1. The reliability of the financial accounting information system and the same is reliability that the system able to provide required information and the system works properly.
2. Financial accounting information system integrations

Susanto (2017) determines the other dimension of quality accounting information systems are integration, accessibility, and efficiency. Efficiency is the dimension of the accounting information system used using optimal resources.

1. Accessibility/ease of access– a dimension of the quality of accounting information systems, where it means that needed information can be easily accessed from the organization accounting information system.
2. Integration dimension: this is where storage and prep-work happen in the accounting information system to synergize all components together to process financial data into financial info as needed.

The definition above leads the researcher to conclude that the quality of an accounting information system is a characteristic of how far an accounting information systems to meet the needs of organizations in producing, processing and presenting financial information appropriately on interconnected systems. Here are the dimensions of integration, flexibility, efficiency and ease of access used by researchers in this study.

FRAMEWORK AND HYPOTHESIS

Organizational Culture on the Quality of Accounting Information Systems

Organisational culture influences the quality of accounting information systems, because the quality of information system is not only viewed from its technical aspects but also CIA is assessed by how far the system can be used as a tool and reflection of organisational culture that exist in an organisation. For quality information systems, it is necessary to adjust to the values, norms, traditions and paradigms of thinking that are a part of identity and peculiar features of this organization. Important concepts such as values, norms traditions and paradigms of thinking that are shared in common by all members of the organization appear a lot in organizational culture. This encourages innovation, collaboration and harmonization for the use of information system accounting that produces quality accounting information that can be used by management in making decisions in order to achieve the goals of the organization.

Various research works concerning the effect of organizational culture on quality accounting information system. Such previous researcher was (Nurliyani et al., 2020) in his research saying that the quality of accounting information systems influenced by organizational culture. This means that the organizational culture is positively related to quality of accounting information system. Therefore, Astuti et al. (2019) argue that the more optimal implementation of organizational culture in an organization, the better-qualified accounting information system is produced, and will have a direct impact on progress for organizations/companies. The relationship between quality of accounting information systems and organizational culture is as follows:

H1: Organisational culture has effect on the quality of accounting information systems

Organizational Structure on the Quality of Accounting Information System

The quality of accounting information systems is closely related to organizational structure. The level will effect the quality of accounting information system. The degree of meeting the information needs determined by the structure of an organization, and the degree to which accounting information system can adapt itself to hierarchy, and interrelation of part with in an organization.

The organization structure is the placement and connection of each element and position within an organization or firm, aimed at executing operational activities in goal achievement (Muhtadin and Yusuf 2022). This mean in tracing activities to implement a quality accounting information system must have the proper organizational structure where each part/position carries out its operational activities.

Some of the most past researchers that ever studied on how organizational structure influence quality accounting information system, Susanti (2019) states that organizational structure have an effect toward quality accounting information systems so that the better the organizational structure is, it will makes a better quality of accounting information systems. Thus, this study hypothesized that:

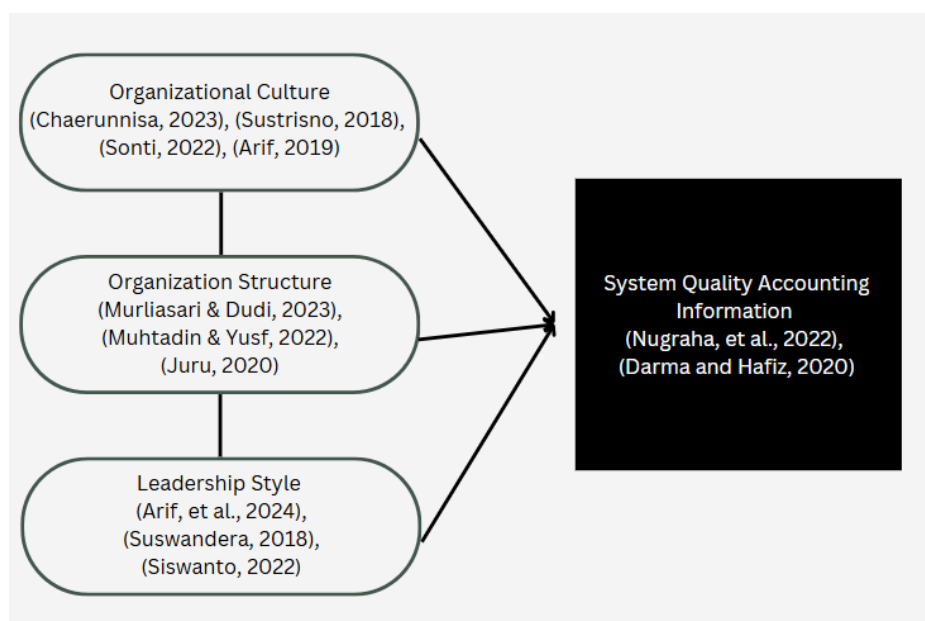
H2: Quality of Accounting Information Systems is a function of Organizational Structure

Leadership Style on the Quality of Accounting Information System

Leadership style refers to an individual's capacity to direct, influence, encourage, and control others able to perform certain tasks to achieve a set goal (Suswandera, 2018). This has a very important relationship in supporting the quality of accounting information systems specifically in controlling human resources in implementing accounting information systems. Thus, the quality of accounting information system in organizations is not only influenced by technology and business processes alone, but also by the leadership style applied by organizational leaders. An effective leader can play a very important role in ensuring that accounting information systems are used optimally to provide accounting information that can be used by management in making decisions for the achievement of organizational goals. This is also evidenced by previous research, namely Alfian found the results of is research that leadership style can influence subordinates to achieve a quality accounting information system (Alfian, 2017). Teherefore, the hypothesis in this study is:

H3: Leadership style affects the quality of accounting information systems.

Figure 1. Research Model



RESEARCH METHODS

Type of Research

This study uses quantitative methods with several variables, namely the variables of organization culture (X1), organizational structure (X2), leadership style (X3) and the quality of accounting information systems (Y). this research is also a research with a verification method, this method aims to test or verify the theory or hypothesis that has been proposed. Verification research method is a method used to test the effect or form of causal relationship of the problem being investigated or proposed in the hypothesis (Sudaryana & Agusiady, 2022). This study uses SPSS program in testing research data and testing hypotheses.

The data that will be used in this study are primary data. Primary data is type of data collected by researchers directly from primary sources, usually through interviews, surveys, or experiments (Rosini, 2023). However in this study researchers used a questionnaire survey data collection method. The questionnaire will be distributed via google form using the snowball sampling technique.

Population and Sample

In this study, questionnaires will be distributed in private companies in West Java with a sample size of 60 respondents, this number is based on the sample size according to Cohen (Cohen, 1998). Respondents researchers used purposive sampling technique. The purposive sampling technique is a technique for collecting data sources with consideration of the specific objectives of the research (Sulistiyo, 2023). Therefore, the criteria for respondents taken are respondents who work in accounting, finance, taxation and HR in a company. This study also uses a Likert scale totaling 5 (five) scales, namely 1 = Strongly disagree, 2 = Disagree, 3 = Undecided, 4 = Agree, 5 = Strongly agree.

Data Analysis Techniques

In this study, researchers analyzed data using statistical aids (SPSS), by conducting validity test, reliability test, and classical assumption test. The classic assumption tests that will be tested in this study are normality test, multicollinearity test, heteroscedasticity test and multiple linear regression test. In testing the researcher hypothesis, researchers used the t-test and f-test.

Operational Variables

Table 1. Operational Variables

Variables	Dimensions	Indicator	Skala	No. Item	Question
Organizational Culture (Chaerunnisa, 2023), (Sustrino, 2010), (Sonti, 2022), (Arif, 2019)	Innovation (Sungadji, 2023)	Have innovation ideas innovative ideas (Sungadji, 2023), (Dasmo, et al., 2022)	Ordinal	1	So far, you have been able to come up with innovative ideas for your work.
		Risk-taking courage (Sungadji, 2023), (Irwanto, 2022)	Ordinal	2	During this time, you have the courage to take risks to carry out the work that is your responsibility. Your responsibility.
	Attention to page detailed (Sungadji, 2023)	Accuracy of work (Sungadji, 2023)	Ordinal	3	During this time, you gave accuracy in doing processing, inputting data, both numbers and letters in the accounting information system used.
		Thoroughness in analyzing (Sungadji, 2023)	Ordinal	4	So far, you have been able to analyze well every decision made and

					problem faced in the accounting information system used in the company.
	Result orientation (Sungadji, 2023)	Optimal work results (Sungadji, 2023) (Silviani, 2023)	Ordinal	5	During this time, you have been able to complete the work according to with the given target.
		Quality of work (Sungadji, 2023) (Silviani, 2023)	Ordinal	6	So far, your employer has focused more on the quality of results than on techniques and processes.
	People Orientation (Sungadji, 2023)	Consideration of the effects of every company decision for employees (Sungadji, 2023) (Silviani, 2023)	Ordinal	7	In the company where you work, every decision of the company management always considers the effect of the decision taken on its employees.
		The relationship between superiors and subordinates (Sungadji, 2023) (Silviani, 2023)	Ordinal	8	In the company where you work, the relationship between leaders and subordinates is well established.
	Team Orientation (Sungadji, 2023)	Teamwork (Sungadji, 2023) (Silviani, 2023)	Ordinal	9	In your company, work is done as a team rather than individually.
		Coordinating the work (Sungadji, 2023) (Silviani, 2023)	Ordinal	10	In doing your work, you always coordinate with colleagues and leaders.
	Aggressiveness (Sungadji, 2023)	Competition (Sungadji, 2023) (Silviani, 2023)	Ordinal	11	You conduct healthy competition among coworkers to

					improve work performance
		Support value aggressive (Sungadji, 2023) (Silviani, 2023)	Ordinal	12	Company place Mr./Ms. Work supports their employees to be aggressive in order to achieve optimal results.
	Stability (Sungadji, 2023)	Consistency to organizational values (Sungadji, 2023) (Silviani, 2023)	Ordinal	13	You always consistently carry out the values espoused by the company in doing your work.
		Resistance to change (Sungadji, 2023) (Silviani, 2023)	Ordinal	14	You can respond to any technological changes in your work.
Organization Structure (Murliasari & Dudi, 2023), (Muhtadin & Yusuf, 2022), (Juru, 2020)	Work specialization (Melinda, et al., 2023), (Yusuf, 2022)	Availability of task information (Ilyas, et al., 2023), (Yusuf, 2022)	Ordinal	15	In the company where your work, the leader explains/ provide detailed job descriptions to be done.
		Available at task allocation (Illyas, et al., 2023), (Yusuf, 2022)	Ordinal	16	You have a specific task specialization that must be done.
		Person in charge (Yusuf, 2022) (Rusdin, 2023)	Ordinal	17	In the organizational structure of the company where you work, you have one superior to whom you give direct responsibility for work results.
		Command structure (Yusuf, 2022), (Rusdin, 2023)	Ordinal	18	In the company where you work, the level that has the authority to give orders to the lower level is clearly regulated and runs well, to give orders to

					lower levels is clearly organized and running well.
	Control range (Melinda, et al., 2023)	Control number of subordinates (Yusuf, 2022), (Rusdin, 2023)	Ordinal	19	The company where you work controls the number of subordinates in each section so that it can be organized effectively and efficiently.
		Ratio of number of subordinates and superiors (Yusuf, 2022) (Rusdin, 2023)	Ordinal	20	You feel that the ratio between the number of superiors and subordinates in the place where you work is set proportionally so that the control exercised by the superiors is quite effective.
	Centralization/ decentralization (Melinda, et al., 2023)	Decision making centralizd decision-making (Yusuf, 2022), (Ismail & Pranadani, 2022)	Ordinal	21	The top management of the company where you work, in making decisions, does so by listening to input and involving subordinates/ personnel lower level.
		Decision making decentralized (Yusuf, 2022), (Ismail & Pranandani, 2023)	Ordinal	22	The company where you work in making decisions can be taken by lowel level managers by considering input from other subordinates.
	Formalization (Melinda, et al., 2023)	There is work standard (Melinda, et al., 2023)	Ordinal	23	The company where you work has clear standards in carrying out your

					work so that you can produce accounting information as needed.
		Available operational work (Melinda, et al., 2023)	Ordinal	24	Company place Mr./Ms. work has clear procedures related on the work process.
Leadership Style (Arif, et al. 2024), (Suswandera, 2018), (Siswanto, 2022)	Transactional Style (Arif, et al., 2024)	Incentives (Arif, et al., 2024)	Ordinal	25	Your leader gives rewards if you are able to complete work or orders well
		Sanctions (Arif, et al., 2024)	Ordinal	26	Your leaders always give warnings and sanctions if there are mistakes in the work process that you do.
	Transformational Style (Arif, et al., 2024)	Personal attention (Arif, et al., 2024)	Ordinal	27	The boss where you work always accepts any input or ideas from each employee/ subordinate.
				28	Your boss always respects the personality of each employee.
		Motivation of inspiration (Arif, et al., 2024)	Ordinal	29	Your leaders always provide good solutions or input to inspire you in improving good accounting information and according to company needs.
System Quality Information Accounting	Integration	Integration between subsystems	Ordinal	30	During this software (application) that

(Nugraha, et al., 2022) (Darma and Hafiz, 2020)	(Darma & Hafiz, 2020), (Susanto, 2017)	(Darma and Hafiz, 2020)			Mr/Ms use in information systems accounting in the company where you work has been integrated/ interrelated.
		Data integration (Darma and Hafiz, 2020)	Ordinal	31	So far, the data inputted in the software (application) that you use has been integrated with data from other sections/ departments.
	Reliability (Darma and Hafiz, 2020)	The system functions correctly (Darma and Hafiz, 2020)	Ordinal	32	All system in the accounting information system application (software) that you use so far can function to support the quality of accounting information needed by management or external companies.
		Produce information that is needed (Darma and Hafiz, 2020)	Ordinal	33	The information system that you have used far is able to support provide accounting information that meets the needs of management and external parties of the company.
	Efficiency (Susanto, 2017)	Quality data/ information generated (Susanto, 2017)	Ordinal	34	You feel that the quality of information generated from the accounting information system that you use so far is very helpful for management/ external

					companies is making decisions.
		AIS system availability (Susanto, 2017)	Ordinal	35	The information system that you have used so far in your work, provides various figures that are able to help Mr/ Ms. generate accounting information that meets the needs of management.
		Can be accessible anywhere (Susanto, 2017)	Ordinal	37	So far, the accounting information system application software used by you is easily accessible anywhere (inside or outside the office) so that it can produce the accounting information needed to assist management in making a decision.

RESEARCH RESULTS AND DISCUSSION

Characteristics of Respondents

Respondents who filled out the questionnaire in this study were 60, the majority of these respondents were woman (55%) with ages between 20-30 years as many as 38 respondents. Based on the level of education of the respondents, the majority are undergraduates as many as 49 respondents with job positions in accounting.

Validity and Reliability Test

Based on the results of the validity test of the questionnaire that has been distributed to 60 respondents with the variables of organizational culture, organizational structure, leadership style and quality of accounting information systems, the results of each variable are greater than 0.05. This means that each question item is valid.

Table 2. Reliability Test

Variables	Cronbach's Alpha	Reliability Test Results
X1 (Organizational Culture)	0,811	Reliable
X2 (Organizational Structure)	0,879	Reliable
X3 (Leadership Style)	0,745	Reliable
Y (Quality of AIS)	0,928	Reliable

Based on the results of the reliability test, it can be seen that each research variable has a Cronbach's Alpha value of more than 0.7, which means that each variable is reliable and reliable.

Classical Assumption Test

Normality Test

Table 3. Normality Test

	Unstandardized Residual
N	60
Test Statistic	0,095
Asymp. Sig. (2-tailed)	0,200

Based on the normality test table above, it can be seen that the asymp. Sig. obtained is 0.200. This value is greater than the significant level used, which is 0.05. Based on this normality test, it can be interpreted that the data distribution is declared normally distributed.

Multicollinearity Test

Table 4. Multicollinearity Test

Variables	Tolerance	VIF
X1 (Organizational Culture)	0,675	1,481
X2 (Organizational Structure)	0,236	4,244
X3 (Leadership Style)	0,262	3,821

The multicollinearity test is a test used to look for correlations between independent variables (X). Judging from the multicollinearity test table above, the tolerance value of organizational culture (0,675), organizational structure (0,236), dan leadership style (0,026) which means greater than 0,1 with a tolerance value of 0,1. VIF values is smaller than 10. Therefore, overall it can be concluded that there is no multicollinearity between the independent variable (X).

Heteroscedasticity Test

Table 5. Heteroscedasticity Test

Variables	Unstandardized Coefficients	Standardized Coefficients Beta		t	Sig.
	B	Std. Error			
X1 (Culture Organization)	.143	.098	.218	1.455	.151
X2 (Structure Organization)	-.230	.128	-.392	-1.802	.077
X3 (Style Leadership)	-.011	.235	-.010	-.046	.963

The heteroscedasticity test aims to determine the situation in the regression model whether there is an inequality of variance from the residuals in one observation to another and a good regression model is that there is no heteroscedasticity. Judging based on the heteroscedasticity test table above, the sig value of each variable is greater than 0.05. This means that the data in this study are free from heteroscedasticity.

Multiple Linear Regression Test

Table 6. Multiple Linear Regression Test

Variables	Unstandardized Coefficients	Standardized Coefficients Beta		t	Sig.
	B	Std. Error			
(constant)	1.260	6.158		.205	.839
X1 (Culture Organization)	.080	.130	.074	.617	.539
X2 (Structure Organization)	.761	.212	.730	3.591	.001
X3 (Style Leadership)	-.221	.353	-.121	-.626	.534

This multiple linear regression test aims to predict how the state (ups and downs) of the dependent variable, when two or more independent variables as predicator factors are manipulated (increased and decreased in value). From the results of the multiple linear regression test above, it can be formulated:

$$Y = 1.260 + 0.080 (X1) + 0.761 (X2) - 0.221 (X3)$$

Based on these results, it can be seen that:

- 1) Regression coefficient Organizational culture (X1) (0.080), meaning that for every one unit increase in organizational culture (X1), the quality of accounting information systems (Y) is predicted to increase by 0.080 units.
- 2) The coefficient of organizational structure (X2) (0.761) which means that every unit increase in X2, Y is predicted to increase by 0.761.
- 3) The regression coefficient of leadership style (X3) is -0.221, meaning that for every one unit increase in leadership style, Y is predicted to decrease by 0.221.

Therefore, it can be concluded that organizational culture and organizational structure can affect the quality of accounting information systems. This is different from the leadership, style, where the regression coefficient is -0.221, which means that if X3 increase, Y will decrease.

Hypothesis Test

Test-T

Tabel 7. T-test

Variables	t	Sig.
(Constant)	.205	.839
X1 (Organizational Culture)	.617	.539
X2 (Organizational Structure)	3.591	.001
X3 (Leadership Style)	-.626	.534

The results of testing the hypothesis individually (t test) get the following results:

- 1) It can be seen in the table that the t value of organizational culture is 0.617 then the significant value is 0.539, this is greater than the research significant value (0.05). So that organizational culture has no effect on the quality of accounting information systems.
- 2) It can be seen in the table that the t value of the organizational structure is 3.591 then the significant value is 0.001, this is smaller than the research significant value (0.05). So that the organizational structure affects the quality of the accounting information system.
- 3) Based on the table, the t value of the leadership style is -0.626 and then the significant value is 0.534. This is greater than the research significant value (0.05) so that the leadership style has no effect on the quality of the accounting information system.

	Quality of AIS
Organizational Culture	0.430

Organizational Structure	0,669
Leadership Style	0,554

Based on the data above, it can be seen that the variable that has the greatest partial influence on the quality of accounting information systems is the organizational structure, which is 0.6669 (44.75%).

Test f

Table 8. Test f

	Sum of Squares	df	Mean Square	F	Sig.
Regression	819.470	3	273.157	13.289	.000b
Residuals	1151.113	56	20.556		
Total	1970.583	59			

The F test (simultaneous) aims to test the independent variables on the dependent simultaneously, namely the effect of organizational culture, organizational structure, and leadership style on the quality of accounting information system. Based on the table above, it can be seen that the significant value of the f test is 0.000 which is smaller than 0.05. Therefore, it can be interpreted that there is an influence or at least one independent variable that affects the quality of AIS.

Table 9. Coefficient of Determination

	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.645a	.416	.385	4.53383

Based on the results of the coefficient of determination test, the effect of organizational culture, organizational structure and leadership style simultaneously on the quality of AIS is 0.385 (38%) which illustrates that it has a weak correlation simultaneously.

Discussion

Organizational Culture

The significance value of $0.539 > 0.05$ indicates that Organizational Culture does not significantly affect the quality of AIS. This means that variations in Organizational Culture do not make a meaningful contribution to the quality of AIS. This research is supported by the results of research conducted by (Astuti et al., 2019) which suggest that organizational culture has no significant effect on the quality of accounting information systems.

The same thing was also said by Susanti and Puspitawati (2019) in their research, which stated that the effect of organizational culture on the quality of accounting information systems was still very weak even though the results of the hypothesis test were very weak influential but very weak. Based on the answers to the questionnaire, it was also found that in the organizational culture variable there are still several dimensions in the organization that are still weak so that they do not have a significant effect on the quality of accounting information systems, such as the dimensions of results orientation, people orientation, aggressiveness, work specialization, and span of control.

Judging based on the regression coefficient value of 0.080, this shows that each increase of one unit in Organizational Culture will increase the quality of AIS by 0.080, but the significance value of $0.539 > 0.05$ indicates that this effect is not significant. It can also be seen from the correlation value with AIS quality. However, this relationship is not significant based on the regression test results. According to (Schein, 2024), organizational culture can influence employee attitudes and acceptance of new systems, but is not a direct determinant of the quality of the system itself. AIS quality is more influenced by a good system design, implementation, and maintenance process.

Organization culture is a complex and comprehensive aspect, which includes values, norms, beliefs, traditions and behaviors that apply in an organization (Sonto, 2022). According information to Binh et al., (2022) the effect of organizational culture on the quality of accounting information system is still difficult to measure, especially in developing countries, this is because the organizational culture has a positive impact on the quality of accounting information systems in producing accounting information systems. Good accounting information for management if the organizational culture is done well.

In addition, research conducted by DeLone and McLean on the information system success model emphasizes the importance of system quality, information quality, and user satisfaction as the main indicators of AIS success (DeLone & McLean, 2016). These factors relate more to technical elements and system design than to organizational culture. For example, clarity in organizational structure, and technological support are key factors that directly affect AIS quality.

Organization Structure

The significance value of $0.001 < 0.05$ indicates that Organizational Structure has a significant effect on the quality of AIS. This means that changes in Organizational Structure have a significant impact on the quality of AIS. The positive t value also indicates that this effect is positive, that is, the better the organizational structure, the better the quality of AIS.

A significant Organizational Structure indicates that how the organization is organized, including hierarchy, procedures, and communication flow, can affect how well the AIS functions. Organizations with a clear and affective structure are likely to have better AIS due to efficient information flow and well-defined tasks.

In addition, it can also be seen how much influence organizational structure has on the quality of accounting information systems. The regression coefficient of 0.761 indicates that each increase of one unit in the Organizational Structure will increase the quality of the accounting information system AIS quality is 0.761. the significance value of $0.001 < 0.05$ indicates that this effect is significant.

The results of this study also agree with previous research conducted by Susanti and Puspitawati (2019) that organizational structure affects the quality of accounting information systems. From the results of the research questionnaire that has been obtained, the majority of respondents agree that organizational structure affects the quality of AIS.

In the dimensions of work specialization with the availability of task information and clear task allocation of each employee will greatly affect the implementation of the accounting information system to be used so as to produce quality accounting information for its users. Likewise with other dimensions, namely the chain of command, span of control, and formalization of work standards, the majority of respondents more than 50% agreed with each question item asked.

Based on the majority of answers from respondents and the results of data interpretation, where the significance is 0.001 and the regression coefficient is 0.761 from the organizational structure dimension, it can be concluded that the better the structure of the organization, the better the implementation of the information system used so that it produces quality accounting information for its users.

Leadership Style

The significance value of $0.534 > 0.05$ indicates that Leadership Style does not significantly affect the quality of AIS. This means that variations in Leadership Style do not make a meaningful contribution to the quality of AIS changes in AIS quality. Based on the results of the regression coefficient -0.221 indicates that each one unit increase in leadership style will reduce the quality of AIS by 0.221, but the significance value of $0.534 > 0.05$ indicates that this effect is not significant.

Leadership style showed a moderate positive relationship with AIS quality (Pearson correlation = 0.544), but the regression test results showed that the effect was not significant (Sig. = 0.534). this suggests that in the context of this study, variations in leadership style do not have a significant impact on AIS quality.

Based on the Pearson correlation above, it can be seen that leadership style can indirectly affect the quality of accounting information systems through factors such as incentives or sanctions, personal attention, motivation, team support, and technology adoption. Leadership can create an environment that supports the application of information technology, but its impact on the technical quality of the AIS itself is indirect and often difficult to measure (Leidner & Kayworth, 2006).

CONCLUSION

Based on the results of the research that has been described, the researcher draws the following conclusions:

- 1) Organizational culture does not have a significant effect on the quality of accounting information systems, although there is a moderate positive relationship.
- 2) Organizational structure has a significant and positive influence on the quality of accounting information systems, confirming the importance of hierarchy, procedures and clear communication/command flow.
- 3) Leadership style has no significant effect on the quality of accounting information systems, indicating that technical and managerial factors are more important in determining the quality of accounting information systems.

The findings provide important insights for private organizations in directing their efforts to improve the quality of accounting information systems. Focus should be placed on developing and managing an effective organizational structure as well as the technical aspects of implementing accounting information system.

SUGGESTION

- 1) Although organizational culture does not have a significant effect on the quality of AIS, organizations must still maintain and develop a culture that supports the implementation of accounting information systems such as technology adoption and innovation that can support the quality of AIS.
- 2) The organization must ensure a clear and effective structure to support the implementation of the AIS. This include establishing clear hierarchies, standard operating procedures, and efficient communication flows. Specific training on the use of AIS should also be provide to employes to ensure that they understand and can utilize the system properly.
- 3) Although Leadership Style does not have a significant influence on AIS quality, organizational leaders must create an environment that supports AIS implementation. This can be done by providing adequate support, including training and team development, and ensuring that the resources required for AIS implementation are available.
- 4) For makers of accounting information systems, they must be able to adjust their features based on the needs of the organization, be it needs based on the function of the organizational structure, organizational culture or based on the needs of the leadership style in the user organization.

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