

EFFECT OF THE TRI HITA KARANA CULTURE AND ORGANIZATIONAL STRUCTURE ON ACCOUNTING INFORMATION SYSTEM QUALITY AND THE IMPACT ON INFORMATION QUALITY IN VILLAGE CREDIT INSTITUTIONS IN DENPASAR CITY

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***Abstract:** This study aim is to examine and analyzing the effect of the Tri Hita Karana (THK) culture and Organizational Structure on Accounting Information System quality and the impact on Information Quality. This research location is Denpasar City with object of the Village Credit Institutions (VCI). This research used explanatory research. There are four variables studied namely: THK Culture, Organizational Structure, AIS Quality and Information Quality. This study observes the VCI in Denpasar. The data study was collected by surveys using a list of the questions posed to respondents. The collected data will be analyzed by Structural Equation Modeling (SEM) with Partial Least Square (PLS) software. Research results show that THK culture and organizational structure affects on AIS quality and AIS quality affects on information quality. In addition, study also found that THK cultural affect on information quality through AIS quality. Similarly, organizational structure affect on information quality through AIS quality.*

***Keywords:** THK Culture, Organizational Structure, Systems Quality, Information Quality.*

1. INTRODUCTION

Accounting Information Systems (AIS) is used to support the business activities at all organization levels. AIS usage includes operational level to improve product quality and operations productivity. It creates a need for investment in Information System (IS) (Hand, 2007). Therefore, it needs to consider the factors to determine and affect the AIS development success in company. This is important because the success of the AIS implementation in company operation can illustrate the AIS quality used. AIS quality will certainly be expected to produce high quality information.

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A company predicts that provide quality information is key to achieve a competitive achievement (Suri, 2005) in market competition (Mc. Leod, 2007: 34). The quality of the accounting information allows the company as information users to make valuable decision, called a powerful decision (Shipper and Vincent, 2003: 98). Furthermore, organization will work smoothly if the information quality produced in organization is also good (Laudon and Laudon, 2012). Adversely, the company's survival would be hampered if the information quality is low (Laudon and Laudon, 2007). Low information quality will threat to company survival. Therefore, information quality is very important for sustainability of the company (Laudon and Laudon, 2012: 50). Sacer et al. (2006: 62) argues that there is no quality of the accounting information without AIS quality. Furthermore, Sacer et al. (2006: 61) and Zimerman et al. (1995) stated that AIS generates accounting information.

The information system should include knowledge about the way of the people work and involvement of the social practices in system (Indeje and Zheng, 2010: 4). One main factor to be considered in this case is the organization structure (Laudon and Laudon, 2012: 109). The organizational structure relates to allocation of the tasks and establishment of the authority, responsibility among members of the organization (Nagarajan, 2005). It is clear that information system relates to organizational structure; information systems and organizations relate and affect each other (Laudon and Laudon, 2012: 19).

Structure and organizational culture are fundamental factors to be considered in information system (Clarke, 2007). Claver et al. (2001), Indeje and Zheng (2010) and Jones and Irit A. (2007), Yeganeh (2009) found that organizational culture contributes significantly to effectiveness of the AIS. Cultural organizations provide employees with a clear understanding of the how things should be done in activity (Dwivedi, 1995). Similarly, THK culture is dynamic and creativity of the Bali people. Denpasar society both individually and organizationally want to realize a harmonious life, covering the relationship between man and God Almighty, environment and fellow human beings. Values of this are a cultural value attached to THK philosophy (Windia, 2007) as foundation for individuals and organizations in every activity. This reflects that THK culture is the organization culture.

This study focus is to defines explicitly the concept that accounting information system quality is affected by AIS quality, organizational culture (culture THK), and organizational structure. Therefore, main problem in this research is: does THK culture affect on AIS quality, does Organizational Structure affect on AIS quality, and does AIS quality affect on Accounting Information Quality

This research is an important and interesting to do in Indonesia because the phenomenon is associated with VCI operating. A few institution willing to accept and use the SI-based IT although it is a demand in order to support the smooth operation of the VCI in all aspects, such as reporting to Regional Development Bank in Bali, Report to Village Credit Institutions Advisor (VCIA) at district/cities and provinces

in Bali, VCI communications with colleagues, and others who support the VCI operation. This rejection is caused by slow service to community because of the slow provision of the information due to inadequate SI and possibility of the producing low information quality.

2. LITERATURE REVIEW AND HYPOTHESIS

2.1. Theoretical basis

Schipper and Vincent (2003: 99) explain that accounting information quality can be defined as a complex concept to include the value relevance of the accounting information, accounting conservatism, and management advantages. McLeod (2007: 86) also describes the information that must be available to solve problems before a crisis situation develops or lost opportunities. Users must obtain information to explain what is happened now, in addition to what happened in past. The new information availability after decision made will have no value. Dimensions and indicators of the information quality used in this study were adopted from theories postulated by Xu et al. (2003: 461), Mc. Leod (2007: 35) and Romney and Steinbart (2012: 6).

AIS is a system to collect, to record, to store, and to process data to generate information for decision makers (Romney et al., 2012: 6). Azhar Susanto (2008: 72) explains that AIS is basically the integration of the multiple transactional management system. Therefore, AIS can be defined as a group or the integration of the sub-systems/ components both physical and non-physical are intertwined and linkage to process transaction data related to financial problems to make financial information. Furthermore, O'Brien (2008), Romney and Steinbart (2012), Azhar Susanto (2008) stated that AIS components consist of the hardware, software, brain ware, procedures, databases, and network communication technology. According to Stair and Reynolds (2010: 57), AIS quality is flexible, efficient, accessible, and timely. The quality term can mean a success (DeLone and McLean, 1992, 2003; Seddon, 1997; and Davis, 1989), or effectiveness (Gelinas, 2012) or user satisfaction (Stair and Reynolds, 2010), and/or including term quality itself (Sacer et al., 2006: 62). DeLone and McLean have a successful model of the information systems. Model of the DeLone and McLean (1992) illustrates that success of the information systems is determined by information quality system (technical quality of the system) and output quality of the information system (information quality produced). The quality system is an inherent characteristic of the information about the system itself which refers to quality of the system is how well the capabilities of the hardware, software, policies and procedures an information system that can provide the information needed by of the users (DeLone and McLean, 1992). These dimensions affect on level of the utilization and user response to information system (user satisfaction). As a result, it affects the attitude of the user (individual impact) and organizations performance (organizational impact) (Azhar Susanto, 2008: 374; Sacer et al., 2006: 6; DeLone et al., 2003; Stacie Petter, 2008; Ralph et al., 2010: 57; Laudon and Laudon, 2012: 548; Todd, 2005: 85)

The organizational structure is a formal system, task and authority relationships to control how people coordinate their actions and use the resources to achieve organizational goals (Gareth Jones, 2010: 29). The organizational structure is formally defined on how jobs and tasks are distributed and coordinated among individuals and groups within company. One way to know is to look at organization structure at organization chart. An organization chart is a figure to show each job in organization and formal reporting relationships between jobs. This helps organization members and outsiders to know and understand how the structure works within company (Colquitt et al., 2011: 257). Dimensions and indicators of the organizational structure include: specialization/division of the labor to divides work activities into a separate job tasks (Robbins and Coulter, 2009: 201; Colquitt et al., 2011: 528; Robbins and Judge, 2011: 214; Schermerhorn et al., 2005: 384; Gibson et al., 2006); span of the control is the number of the employees that can be managed efficiently and effectively by manager (Robbins and Coulter, 2009: 203; Colquitt et al., 2011: 528; Schermerhorn et al., 2005: 386; Robbins and Judge, 2011: 214; . Gibson et al., 2006); the chain of the command is a line of the authority that extends from the top organizational level to lower level to explains who reports to whom (Robbins and Coulter, 2009: 203; Colquitt et al., 2011: 528; Robbins and Judge, 2011: 214).

Culture is a collective programming of the mind to distinguish the members of the one group or category of the people from another. Culture reflects a combination of the human nature and personality (Hofstede 1991). It is defined as cultural norms, beliefs and values are widely spread and guide the daily life of the group (Kotter and Heskett, 2002). People move in business world to realize that there are at least three levels of the culture that may affect the activity of the a company. These include the national culture, business culture, and organizational culture and work (Kotter and Heskett, 2002). National culture is a culture that grows and develops in people who live in a region (state) (Hofstede, 1991). Kotter and Heskett (2002) define the national culture as the dominant culture in country's political boundaries, which usually displays the culture of the people with greatest population or economic or biggest political power. Therefore, THK culture is locally sourced from local wisdom, so that it can be regarded as a national culture due to various factors such as ethnicity, economics, politics, religion, or language contribution to formation of the national culture (Kotter and Heskett, 2002).

THK philosophy is known in dimension of the life which is a tradition of the Balinese Hindu community in Bali. THK Principle is the philosophy taught in Bhagawadghita when Krishna tells to Arjuna about 3 points to reach the highest happiness: dharma/righteousness of the God and human nature, increased confidence heart of the God truth, and how to act in God's truth (Palguna, 2007) , THK is defined as three cause of the prosperity based on harmonious relationship between humans and God (*parahyangan*), people with natural world (*palemahan*), and a man with his neighbor (*pawongan*) (Kaler, 1983; Surpha, 1991; Pitana, 1994; Dalem, 2007; Palguna, 2007; and Court, 2009).

THK not only embraced by Hindus in Bali but actually THK is a universal concept that exist in all religions of the world (Arif, 1999 and Pusposutardjo 1999 in Windia and

Dewi, 2007; General, 2009). THK indeed contain universal values because THK is the philosophy of the harmony and togetherness which the concept and its application does not recognize differences in race, ethnicity, ancestry, and religion (Arif, 1999 and Pusposutardjo 1999 in Windia and Dewi, 2007; General, 2009) , This shows that implementation of the THK culture in business is proof that value - the value contained in national culture has been used and implemented in practice of the organization's culture.

THK concept is basically analogous to culture system (Koentjaraningrat, 2008). Koentjaraningrat (2008) explained that culture as a system has elements/subsystems of the mindset/concepts/values, social subsystems, and subsystems artifacts/objects. Similarly, Schein (2004) states that culture is indicated by three levels, namely: 1) behavioral and artifacts, 2) beliefs and values, and 3) basic assumptions.

Organizational culture is a system of the meaning values perceived by all people in organization. Values serves as the behavior foundation for every level in organization in every movement and activities step (Susanto et al., 2008: 7). Organizational culture consists of the several elements, as mentioned by some experts and cultural organizations. Based on writings Inkeles and Levinson, Hofstede (1991) mentions four culture dimensions as power distance, individualism versus collectivism, masculinity versus femininity, and uncertainty avoidance. Religion is one way of the humans to act in options of the uncertainty avoidance (Hofstede (1991). Schein (2004) explains three levels of the organizational culture elements, namely: a) artifacts, b) espoused beliefs and values, and c) underlying assumptions. As a system of the culture, a culture has three elements, namely: a) subsystem value, b) social subsystem, c) and subsystem artifacts (Koentjaraningrat, 2008).

Cultural elements mentioned above: (Hofstede, 1991; Schein, 2004; and Koencaraningrat, 1993) has been included in THK cultural elements, namely: *parahyangan*, *pawongan*, and *palemahan* (Wandia and Goddess, 2007). THK culture can be used as a system or custom values by member of the organization in carrying out the obligations and behave in organizations.

Dynamism and creativity of the Balinese people, both individually and organizationally, want to realize a harmonious life, include the integral human development, which Astiti bhakti (reverence) towards Sanghyang Widhi Wasa (God Almighty), and love to preservation of the environment, and in harmony and peace each other. This value is a cultural value attached to THK philosophy (Wandia, 2007) as the foundation for individuals and organizations in every activity in business world. This reflects that THK culture is the organization culture.

2.2. Previous research

Clarke (2007) explains that structure and organizational culture are fundamental factors to be considered in information system. Research results of the Claver et al. (2001), Indeje and Qin Zheng (2010) and Jones and Alony (2007), Yeganeh (2009) show that organizational culture contributes significantly to effectiveness of the AIS. Other

researchers claim a relationship between information technology, information systems, and organizational culture (Clarke, 2007; Finnegan and Willcocks, 2007; Azhar Susanto, 2008). Accordingly, Sada Suardikha (2013) found that THK culture affect on perceived ease of the use. Davis et al. (1989) explains that SI ease of the use was presented by SI through how easy it can be used by user. This illustrates the quality of the SI used as AIS antecedent of the use and user satisfaction.

AIS is affected by organizational structure. Scott (2001: 6) states that organizational structure affect on information systems. The hierarchical organizational structure contains the basic framework to built information system, because the system is built to disseminate information in accordance with needed information within hierarchical structure of the organization. The larger the organization hierarchical layer structure will create more complex information system. In addition, range of the control in organizational structure also affects the information system. Laudon and Laudon (2012: 23) explains that another feature of the organization includes their business processes, organizational culture, political organization, surrounding environment, organizational structure, goals, constituents, and leadership style. All these features affect on types of the information systems used by organization. This is supported by research Stacie et al. (2008); McLeod et al. (2007); Yarmohammadzadeh et al. (2011) who found that organizational structure significantly contributes to effectiveness of the accounting information systems.

The quality of the accounting information is affected by AIS quality. Wongsim et al. (2011) states that dimension of the information quality has a positive relationship with AIS adoption. Additionally, dimensions of the information quality plays an important role in adoption of the AIS process. Furthermore, Sacer et al. (2006) explains that relationship between AIS and business reporting is based on characteristics of the quality information. Onalapo (2012) also explains that benefits of the AIS can be evaluated by their impact on improvement of the decision making process, quality of the accounting information, performance evaluation, internal control and facilitate transactions of the company. The purpose of the AIS is to generate financial reports intended for both internal and external users (Scott, 2001). This is supported by research to shows that AIS improve the correctness of the financial statements (Salehi et al., 2010). Therefore, it is concluded that there is a relationship between AIS report on information quality characteristics (Sacer et al., 2006). Nicolaou (2000) states that effectiveness of the AIS is measured by satisfaction of the decision on information quality produced by AIS quality.

Based on these results, it can be said that organizational culture (THK culture) and organizational structure affects on AIS quality and AIS quality affects on information quality.

2.3. Conceptual Framework and Hypotheses Development

Based on background, purpose of the study, research problem, previous study the theory above, it can be built conceptual framework of the study as shown in Figure 1.

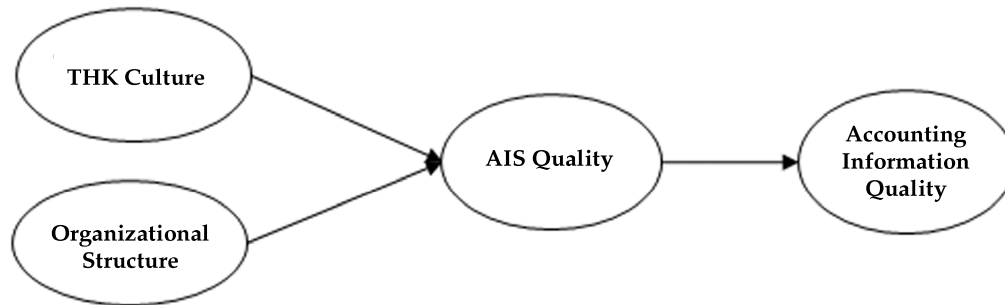


Figure 1: Conceptual Framework of the Research

2.4. Effect of the THK Cultural on AIS Quality

Previous studies results show that organizational culture contributes significantly to effectiveness of the accounting information systems (Claver et al., 2001; Indeje and Qin Zheng, 2010; Jones and Alony, 2007; Yeganeh, 2009). Consistent with these studies, Rapina (2013) also found that organizational culture affects on information quality systems. Based on above description, the study hypothesis can be formulated below.

H1: THK Culture affect on AIS Quality.

2.5. Effect of the Organizational Structure on AIS quality

Research results of the Tushman research and Nadler (1978), Gordon and Narayanan (1984), Chenhall and Morris (1986), Mukherji (2002), Modrak (2007), Mirmasoudi et al. (2012) showed that organizational structure has a significant impact on information systems and their components. Similarly, Rapina (2013) found that organizational structure affect on AIS quality. Based on above description, the study hypothesis can be formulated below.

H2: Organizational structure affect on AIS quality

2.6. Effect of the AIS Quality on Accounting Information Quality

Previous researchers found that AIS quality affect on information quality (Ponte et al., 2000; Xu, 2009; Rahayu, 2012; and Komala, 2012. Research results of the Rapina (2013) are consistent with previous research that AIS quality affects on information quality. Based on above description, the study hypothesis can be formulated below.

H3: Accounting information systems Quality affect on accounting information quality

3. RESEARCH METHODS

This study discusses the cultural relations between THK culture and organization structure with AIS quality and AIS quality with information quality. The approach

used is a quantitative. The data is analyzed by Structural Equation Modeling (SEM) based on variance or component-based with Partial Least Square (PLS).

Samples were randomly assigned by Slovin formulation (Wiyono, 2011: 78) at error level of the 5%. Minimum number of the samples that can be determined is as much as 32 VCI operations in Denpasar.

Variables used in this study are: a) THK culture, b) the organizational structure, c) AIS quality, and d) information quality. THK culture is measured by three indicators, namely *parahyangan*, *pawongan*, and *palemahan* respectively in according to eighth item of the Windia and Goddess (2007: 52) and Suardikha (2011) were modified and added to fit the context of the this research. Three other variables are: a) the organizational structure was measured by four indicators adopted from Rapina (2013) and Anggadini (2013), among others are: the division of the duties, authorities, chain of the command and span of the control; b) AIS quality is measured by six indicators adopted from Anggadini (2013), O'Brien (2008), Romney and Steinbart (2012), and Azhar Susanto (2008), among others are: hardware, software, brain ware, procedures, databases, and network communication technology; and c) the information quality measured by four indicators adopted from Rapina (2013) and Anggadini (2013), among others are: accurate, timely, relevant, and complete.

4. RESULTS AND DISCUSSION

4.1. Hypothesis testing

Tests results showed that validity of the all instruments used is valid for $r_e > 0.3$. Similarly, instrument for overall indicators are considered quite reliable for testing the reliability of the data showed figures above 0.60 ($\alpha_e > 0.6$). Furthermore, evaluation outer and inner models of the SEM with Partial Least Square (PLS) Smart 2.0 M3 shows results M3 from the data with good result.

Weight of the formative indicators for *parahyangan* (X11), *palemahan* (X12), and *pawongan* (X13), significantly shape the THK culture as latent variables (X1) because the t-statistic greater than the outer 1.96. Evaluation the outer loading models based on indicators Reflective of the study have met the convergent validity, since there is no loading values < 0.5 and T-statistics values greater than 1.96. Evaluation based on outer cross-loading models show that latent variables have met discriminant validity as cross-loading value of the each indicator on corresponding variable cross loading the greatest compared to other latent variables. Similarly, an evaluation based on comparison of the AVE root value for any correlation between the latent variables to other latent variables indicate that model has had enough discriminant validity because the roots AVE latent variables is greater than the correlation across other latent variables. Evaluation outer composite model based on reliability suggests that latent variables research has been reliable with composite reliability > 0.70 .

Table 2
Hypotheses test result

<i>Hypothesis</i>	<i>Independent Variables</i>	<i>Dependent Variables</i>	<i>Effect</i>	<i>Path Coefficient</i>	<i>Decision</i>
H ₁	THK Culture	AIS Quality	Direct	0.477571(5.403757)	Accepted
H ₂	Organizational Structure	AIS Quality	Direct	0.409199(4.014571)	Accepted
H ₃	AIS Quality	Information Quality	Direct	0.732221(15.960802)	Accepted

Source: Primary data processed, 2015

Inner evaluation models suggest that model is good enough, that is able to explain phenomenon of the variable quality information by 56.38%. While the remaining 43.62% is explained by other variables that have not been entered into model and error. Furthermore, hypothesis test showed that three path describe significant result. Overall path calculation results can be seen in Table 2.

4.2. Discussion of the Results

Table 2 shows that path coefficient value THK cultural affect significantly on AIS quality. This means that THK culture affects the AIS quality. The path coefficients indicate a positive direction. It means there is a unidirectional relationship between THK cultures with AIS quality. Better implementation of the THK cultural dimension in VCI Denpasar in carrying out its operations will makes AIS quality will be getting better and believed to satisfy the VCI manager in Denpasar to complete tasks. Therefore, this study findings means that THK culture plays an important role to give confidence to managers of the VCI that AIS quality will increase operations if THK cultural dimensions are implemented properly and consistently. These results are consistent with Claver et al (2001), Indije and Qin Zheng (2010) and Jones and Alony (2007), Yeganeh (2009) which showed that organizational culture contributes significantly to AIS effectiveness.

Hypothesis testing results in Table 2 indicate that path coefficient value the effect of the organizational structure on AIS quality was significant. This means that organizational structure affects the AIS quality. The path coefficients indicate a positive direction. It means there is a direct relationship between the organizational structure and AIS quality to create better/efficient organization, better AIS quality are believed to satisfy the VCI manager in Denpasar to complete tasks. Therefore, this study findings means that AIS quality has an important role to give confidence to VCI managers that AIS quality will increase if AIS is designed in accordance with hierarchy in organizational structure of the VCI. These results is consistent with opinion of the Scott (2001: 8) that organizational structure affect on Information System. Similarly, Tushman and Nadler (1978), Gordon and Narayanan (1984), Chenhall and Morris (1986), Mukherji (2002), Modrak (2007), Mirmasoudi et al. (2012), and Rapina (2013) showed that organizational structure affects the AIS quality.

Hypothesis testing results in Table 2 indicate that path coefficient value of the AIS quality affect significantly on accounting information quality. This means that AIS quality affect the accounting information quality. The path coefficients indicate a positive direction. It means there is a direct relationship between the AIS quality and quality of the accounting information, i.e. the better the AIS quality presented by availability of the appropriate hardware and software; Brainware (humans involved in data processing) is sufficient in number and have sufficient competency in field of the AIS; procedure of the collecting, storing and processing data are understood by all parties concerned; database is able to provide accurate, relevant, complete, and timely; and availability of the adequate communication network technology, then the accounting information quality will be better quality (AIS information produced is accurate, timely, relevant, and complete). These results are consistent with results of the Ponte et al., (2000), Xu (2009), Rahayu (2012), Komala (2012), and Rapina (2013) who found that AIS quality affect on information quality.

PLS results shows that in addition to hypothesis testing (H1, H2, and H3), it is also found that total effect coefficient of the THK culture on accounting information quality through the AIS quality and total coefficient of the Organizational Structure on information quality through AIS quality are statistically significant. This means that implementation of the THK cultural dimensions will consistently improve the AIS quality that have an impact to improve the information quality produced by AIS. Similarly, efforts to streamline the organization through a hierarchical structure of the organizations that demonstrate a basic framework design of the AIS to improve the AIS quality itself improve the accounting information quality.

5. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

Based on research results and discussion that has been presented previously, the conclusion can be presented below.

- a. THK culture affects on AIS quality. The test results indicate that THK culture has an important role to give confidence to managers of the VCI that better implementation of the values is implied in THK cultural dimension in VCI in Denpasar in carrying out its operations, AIS quality will be good and can be trusted to satisfy the VCI manager Denpasar in completing tasks. This is consistent with results Claver et al (2001), Indeje and Qin Zheng (2010) and Jones and Alony (2007), Yeganeh (2009) which showed that organizational culture contributes significantly to effectiveness of the AIS.
- b. The organizational structure affects on AIS quality. The test results indicate that organizational structure has an important role to increase a person's belief that better/efficient organization presented by organizational structure, AIS quality will be the better and are believed to satisfy the

managers VCI Denpasar in completing their tasks. This is consistent with opinion of the Scott (2001: 8) that organizational structure affect on Information System. Similarly, Tushman and Nadler (1978), Gordon and Narayanan (1984), Chenhall and Morris (1986), Mukherji (2002), Modrak (2007), Mirmasoudi et al. (2012), and Rapina (2013) showed that organizational structure affects on AIS quality.

- c. AIS quality affects on information quality. The test results indicate that AIS quality has important role to increase a person's belief that AIS is able to produce quality information in VCI operation in Denpasar. This is consistent with results Ponte et al., (2000), Xu (2009), Rahayu (2012), Komala (2012), and results Rapina (2013) who found that AIS quality affect on information quality.
- d. In addition, results this study also showed that THK culture affect on information quality through AIS quality. Similarly, organizational structure affect on information quality through AIS quality. Therefore, it can be concluded that THK culture and structure organization have an impact to improve the information quality if AIS quality can improve the operations of the VCI in Denpasar.

5.2. Suggestion

Based on these results, there are some suggestions that can be used to develop recommendations to improve AIS quality for VCI in Denpasar as well as for researchers in field of the AIS who want to do further research. The suggestion are below.

- a. This study do not separate groups of the VCI based on broad scope of the it's business, level of the capital employed or the amount of the property owned. Therefore, separation the VCI in accordance with broad scope of the business can obtain more specific results for each group of the VCI.
- b. THK culture is unique and universal as the true philosophy of the THK in all religions in world which is basically belongs to all humanity with various ethnic and religion. Therefore, subsequent research can do the test different research objects, namely manufacturing, trade, and services with a broader scope namely multinational or international.
- c. This study uses PLS to analyze data. Therefore, further research can use path analysis or other analysis tools relevant to analyze the data.
- d. This study shows that THK culture and organizational structure have an important role in management of VCI in Denpasar to improve the AIS quality, which in turn improve the information quality produced by AIS. Therefore, manager of the VCI in Denpasar should try to do actions that can foster a trust culture through the implementation of THK and trying to streamline its organizational structure.

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