

THE EFFECT OF ORGANIZATIONAL COMMITMENT AND ORGANIZATIONAL CULTURE ON QUALITY OF ACCOUNTING INFORMATION MEDIATED BY QUALITY OF ACCOUNTING INFORMATION SYSTEM

Rapina Rapina¹

Abstract: *Organizational commitment and organizational culture are two independent variables which are expected to have a positive impact on the quality of accounting information system. Therefore, when organizational commitment and organizational culture go well then accounting information system would be considered more quality which will further produce quality accounting information as well. The data were collected from 69 employees associated with the hospitality accounting function in Bandung that work with the computer-based information system. The research results show that organizational commitment with the affective, continuance, and normative commitment dimensions will affect the use of computer-based information systems and organizational culture is an important factor in the implementation of computer-based information systems for any use of the information technology that is not followed by a change of culture and behavior, the implementation of computer-based information systems will not be running. The results of empirical evidence of this research can be used to solve the problems that occur in accounting information system and quality of accounting information, for accounting information system produces accounting information*

Keywords: *accounting information system, accounting information, organizational commitment, organizational culture.*

INTRODUCTION

Distribution of financial information to the interested parties is a function of accounting (Eccles et al, 2004:438). Systems that support the function of accounting which allow the purpose of information distribution to be achieved are called accounting information system (Azhar Susanto, 2008:8). Each company uses

¹. Student of Accounting Doctoral Program-University of Padjadjaran, Lecturer of Maranatha Christian University-Indonesia, Faculty of Economics-Accounting Department.
E-mail: rapinacen@yahoo.com

varied accounting information system ranging from manual to combination with the computer devices (Wilkinson et al, 2000:7).

The accounting information system of each company will be different in forms of collecting, recording, summarizing, analyzing and managing data to provide information to the users (Hansen et al, 2009:4). According to Bodnar and Hopwood (2010:1), accounting information system consists of a collection of resources such as people and equipments which are designed to change the financial and other data into accounting information with the goal of satisfying the information needs of various users. The users will obtain quality accounting information for decision making (Gelinas et al, 2012:19).

Quality accounting information is produced by quality accounting information system as well (Hall, 2011: 172). According to Joia (2003:278), poor quality information will have a significant impact on business activity. More and more organizations are realizing that quality information is essential to the success of business activities (Guo, 2008:437). Quality accounting information is one of the competitive advantage for an organization (Xu, 2009:1). The competitive advantage of a company is an indicator of the potential of the company which is superior in making decisions than its competitors (Peteraf dan Barney, 2003).

Quality information has several criteria to support decision-making to fit users' goals (Hansen et al, 2009:4). According to Azhar Susanto (2008:13) and Min Wei (2011:302) there are four dimensions of the quality of information which are accurate, relevant, timely and complete. The information is said to be accurate if the data entered and the process used in the system have been in accordance with the reality, so that the information is free from error and not misleading (Bidgoli, 2004:164).

Information which has relevance is if the information provides benefits to the users (Schermerhorn, 2011:159). The data used when processing must be related to the problems, so that the information can be given according to the problems encountered (Becker, 2001:32). Information is said to be timely when the information is delivered to the information recipient with no late, for the information which is not timely already has no useful value (Wilkinson et al, 2000:7).

The criterion of information completeness makes the resulting information must be complete, so there is no shortage of the needed information at the right time (Schönberger and Lazer, 2007:244). A thing to remember is the information given should not overload that eventually gives a loss on the users (Bidgoli, 2004:164). According to Wilkinson et al (2000:7) if the needed information quality criteria are not sufficient, the manager will use information that tends to be ineffective to make a decision.

Unquality accounting information that occurs in public sectors, such as disclosed by Indra Bastian (2010:125) that the quality of accounting information in public sectors is often unreliable and can only be used as the decision-making considerations for the period after the reporting period. There is no quality accounting information without quality accounting information system for quality accounting information system is an integration of quality hardware, software, brain ware, telecommunication network and database as well as quality of work and satisfaction of users (Sacer et al, 2006:62). Integration is the key to the success of accounting information system for the integrated system will produce information which is accurate, timely and consistent for the management (Nicolaou, 2000:92). Marcus (2009:2) also states that the integration which is no less important is the interaction among the users.

A phenomenon that occurs on the quality of accounting information which has not been good in hospitality in Indonesia said by Bambang Kustopo (2012) the Commercial Controller Chief Judge of Surabaya District Court who stated that Hotel Bali Kuta Residence (BKR) experienced bankruptcy and was declared bankrupt by the District Court (PN) of Surabaya, one main cause was an error in the decision making because the vendor setting was not done through a bidding process to obtain the best alternative vendors. This reflects that the decision making was not supported by accurate information with database support as well as adequate analysis.

A similar thing was expressed by Dahlan Iskan (2012) that almost every State Owned Enterprise (SOE) has a business hotel. However, its existence is considered not maximum, so it needs to be evaluated. It needs to be made an integrated project for the hotels and hospitals owned by the SOE. When managed under one umbrella, then the hotels and hospitals would be a flagship project. Another phenomenon occurs to a three star hotel in Medan, Semarak International Hotel was declared bankrupt, the management had violated the rights of employees by salary arrears, not paying for insurance and service costs which are commonly acquired by the employees every month, the hotel management was so bad that there was a problem (Darmawan Siagian, 2013).

Information system needs support or commitment at all levels of the company, from top management to employee level at the company (Vucetic, 2008:468). As an attitude, organizational commitment is a loyalty that reflects how long an employee works in an organization or the extent to which they are subject to the order of superiors, the employees are in favor of a particular organization and its goals, and intend to maintain the membership in the organization (Mathis and Jackson, 2003:75). Hellriegel and Slocum (2009: 57), stated that one can feel attached and committed to the organization due to the factors of work, position, and existence. Brown (1996) on the basis of meta-analysis knowledge suggested that there is a

correlation between organizational commitment and other related works. Such correlations are described related to the overall job satisfaction, performance, and personality of an employee.

Other organizational factors which also have an effect on the implementation of accounting information system is organizational culture (Clarke, 2007:114; Laudon and Laudon, 2007:86). Azhar Susanto (2008: 60-61) said that the old culture will always persist in the face of new information system. Information system designers when designing the information system for a company cannot change the norms that have become a culture within the organization for granted. They should be able to do something that would make the information system more acceptable so that in time the culture will be one part of the information system.

Organizational culture can affect the success of the implementation of information system of a company and is important in assessing the information system (O'Brien and Marakas, 2009:17; Gupta, 2011:238). Organizational culture can affect the way people behave and should be the benchmark in any organizational development program and policies taken (Robbins and Coulter, 2002:58). This is related to how the culture affects the organization and how a culture can be managed by the organization (Jones, 2007:8).

The purpose of this paper is to test the relationships between the two predictor variables on quality of accounting information mediated by quality of accounting information system. The paper begins with an overview of quality of accounting information system, description of independent variables and hypotheses. After the methodology section, data analysis and discussions followed, there are conclusions and suggestions for the research.

OVERVIEW OF ACCOUNTING INFORMATION SYSTEM

The information contained in accounting or financial statements is very important for the users or decision makers. Without proper information, the decisions taken will have uncertainty (Banerjee, 2010:630). Accounting information system plays a vital role in providing relevant information to the management of the organization regarding the establishment and achievement of specific final goals (Chandra, 2002:34).

The definition of accounting information system according to Weygandt et al (2010:199) is a system that collects and processes transaction data and distributes financial information to the interested parties. A similar thing is expressed by Bagranoff et al (2010:3) that accounting information system is a data collection and processing procedures that create necessary information for the users.

Hansen et al (2009:4) stated that accounting information system consists of a link between a manual work and computer parts using processes such as

collecting, recording, summarizing, analyzing, and managing data to provide information for the users. Wilkinson et al (2000:7) stated that the definition of accounting information system is an integrated structure within an entity, such as business companies, which employ physical resources and other components to transform economic data into accounting information, with the aim of meeting the information needs of various users.

Based on the definitions put forward by the experts above, it can be **concluded that accounting information system** is a system that consists of sub-systems and its parts to collect and process transaction data related to finance (eg: building rent expense report, calculation of income and interest expense report) to become financial information (statement of financial position, statement of comprehensive income, statement of changes in equity, statement of cash) needed by the management in decision-making processes related to finance.

INDEPENDENT AND DEPENDENT VARIABLES

The independent variables in this research are organizational commitment and organizational culture which affect quality of accounting information system and their effect on quality of accounting information.

1. Organizational commitment

Organizational commitment definition by Meyer and Allen (1997:11) is a psychological state which (a) characterizes the relationship of employees and organization and (b) imply for the decision to continue the membership in the organization. Mathis and Jackson (2003:75) stated that organizational commitment is the degree to which the employees believe and accept the organizational goals and desire to remain with their jobs which will be somewhat more committed to the organization. A similar thing was expressed by Lall and Zaidi (2008:577) that organizational commitment is the extent to which the employees believe and accept the organizational goals and desire to remain within the organization. The following **conclusion can be drawn regarding to the definition of organizational commitment**, it is an unwavering determination heart in improving the quality of organization, thus making the employees trying to keep working and fighting for the organization without any thought of leaving the organization. This research uses the following dimensions:

1. Affective commitment, which reflects tight emotional closeness of the employees to the organization so that the employees have the desire and motivation to contribute significantly to the organization (Meyer and Allen, 1997:3; Kusluvan, 2003:525; Luthans, 2008:148; Hellriegel and Slocum, 2009: 57; Greenberg, 2011:233)

2. Continuance commitment, the employees stay in an organization not for emotional reasons, but because of the consciousness in the employee of a huge loss the employee would experience when leaving the organization (Meyer and Allen, 1997:3; Kusluvan, 2003:525; Hellriegel and Slocum, 2009:57; Greenberg, 2011:233)
3. Normative commitment, the employees stay in an organization for they feel an obligation. Such feeling will motivate people to behave well and take the appropriate actions for the organization (Meyer and Allen, 1997:3; Luthans, 2008:148; Greenberg, 2011:233)

2. Organizational Culture

Robbins and Coulter (2002:58) stated that organizational culture is a system of shared meaning and beliefs held by the organization members that determines how they act. The definition of organizational culture according to Schermerhorn (2011:11) is the system of shared beliefs and values that guides behavior in organizations. It is also often called the corporate culture, and through its influence on employees and customers it can have a strong impact on performance. Furthermore McShane and Glinow (2005:476) stated that organizational culture is the basic pattern of shared assumptions, values, and beliefs considered to be the correct way of thinking about and acting on problems and opportunities facing the organization. Next it can **be concluded that organizational culture is an effect on the behavior of the organization's members and becomes the benchmark in each program and policy that are managed by the organization.** Organizational culture is the way of thinking, feeling and reacting based on certain patterns that exists within the organization or that exists in parts of the organization. **The dimensions of organizational culture** used in this research are:

1. Norms. Unwritten rules which are the guide lines for the organization's members to behave (Luthans, 2008:75).
2. Values. There are core values supported by the organization and are expected to be shared to the organization's members and can control the behavior of forming corporate culture (Luthans, 2008:75; Schermerhorn, 2011:11).
3. Organizational climate. Overall feeling which is felt through physical layout of the work, how the members interact and how the organization's members itself interact with the customers or other external parties (Luthans, 2008:75)

3. Quality of accounting information system

DeLone and McLean (1992) use the term success to demonstrate the quality of information system. While Stair & Reynolds (2010:57) show the quality in terms

of satisfaction of users. Quality is something that is very important in today's business world, especially if it is associated with the information system (Post & Anderson, 2003:5). DeLone and McLean's model (1992) has been widely used as the basis of a number of studies in assessing the success of the implementation of information system, whether a system qualified or not. The term "quality" of accounting information system proposed by Sacer et al (2006:62) is used to demonstrate the integration of various components of accounting information system namely: quality hardware, software, brain ware, telecommunication network and database as well as quality of work and satisfaction of users. Thus the use of the term "quality" as a synonym for the term "success", connecting the Quality of Accounting Information System referred to in this research is the functioning of accounting information system reliably, efficiently and effectively as a quality accounting information provider. **The dimensions of quality of accounting information system that will be used** in this research are:

1. **Integration.** The system makes it a combination of the information acquisition from various sources to support the business decisions (Heidmann, 2008:81) and the integration in information system according to Azhar Susanto (2008:73-83) that all the components of hardware, software, brainware, database, procedures and communication network synergize in the accounting information system to process financial data into financial information needed by the management in the decision making process in financial sectors.
2. **Flexibility.** The system can adapt to the various needs of users and environmental changes (Heidmann, 2008:81; Barrier, 2002:263)
3. **Accessibility.** The system and information contained can be accessed with a relatively low effort, accessible information system is a flexible information system relating to the use of computers (Heidmann, 2008:81)
4. **Formalization.** The system contains rules or procedures to coordinate the activities (Heidmann, 2008:81)

4. Quality of accounting information

The effectiveness (quality) of information should be evaluated in relation to the goals to serve decision-making. Effectiveness is a function of the decision to be made, decision-making methods used, information that has been owned by the decision makers, and capacity of the decision makers' to process information (Gelinas et al, 2012:19). According to Davis (1999:62) the quality of accounting information is defined as a global judgment of the degree to which these stakeholders are provided with information of excellent quality, with regard to their defined needs excluding user manuals and help screens (features of System Quality).

Furthermore, a definition of the good quality of information given by Schonberger and Lazer (2007:244) as the appropriate information to be used and has a high value for the consumers, because it is free of error or other shortcomings. O'Brien and Marakas (2010:353) stated that "Information of high quality, that is, information product whose characteristics, attributes or qualities help make it valuable to them. It is useful to think information as having the three dimensions of time, content, and form. It can **be concluded that the quality of information is** the degree to which the information is accurate, consistent, timely and relevant to meet the expectations of users who require such information to be used in subsequent processes such as making and determine the decisions. The dimensions of accounting information quality which would be used in this research are:

1. Accurate, can be interpreted that the accounting information truly reflects the existing situation and condition (Azhar Susanto, 2008:13; Hall,2011:12)
2. Relevant, can be interpreted that the accounting information produced is truly in accordance with the needs (Azhar Susanto, 2008:13; Schermerhorn, 2011:59; Hall, 2011:12)
3. Timely, can be interpreted that the accounting information is available at the time the information is needed(Azhar Susanto, 2008:13; Schermerhorn, 2011:59; Hall, 2011:12)
4. Complete, can be interpreted that the accounting information produced has been as complete as desired and needed (Azhar Susanto, 2008:13; Schermerhorn, 2011:59; Hall,2011:12)

CONCEPTUAL FRAMEWORK

Organizational commitment is an important factor affecting whether the employees who work in the field of information system have decided to leave the organization (Khosrowpour, 1994:45). Connecting it, Basu et al (2002: 513-524) in their research of 105 information system developer companies found that organizational commitment, senior management involvement and team involvement are usually expected to have a positive impact on the strategic information system achievements. More commitment and involvement will result in a greater level of success. Vucetic (2008:468) stated that information system needs full support and commitment from all levels of the company, from top management down to the lower-level employee. Building organizational commitment to develop and maintain the information system is an important part in decision-making as the basis for measuring the success of performance (Bernier and Potter, 2001:45). Schwalbe (2010: 55) said the same thing that to achieve the success of information technology projects will be affected by organizational commitment. The results

of empirical research of Hunt and Arnett (2006:80) showed that the decision to adopt the information system does not only concern certain parties that exist in the organization. Interorganizational system involves the cooperation and commitment of all participating members. The success of the implementation of information system needs the close relationship among the companies involved to encourage the participation of all organization's members.

According to Laudon and Laudon (2007:86) there are many features that affect the information system types used by the organization which one of them is organizational culture. Connecting the above opinions, then Finnegan and Willcocks (2007:46) said that information system and organizational culture are two very closely related matters within the company. Azhar Susanto (2008:60-61) explained that the old culture will always persist in the face of the new information system. Information system designers when designing the information system for a company cannot change the norms that have become a culture within the organization for granted. They should be able to do something that would make the information system more acceptable so that in time the culture will be one part of the information system. Similarly, the research conducted by Yenni Carolina (2009) showed that organizational culture, organizational commitment and organizational structure affect the quality of accounting information system. The research was conducted by survey method, consisted of 32 manufacturing companies (garment and textile business field) in Bandung Indonesia, 74 accounting managers and staffs were the observed unit.

Boockholdt (1999:1) stated that the accounting information system contained is found in various forms of organization, whether individual company, partnership firm, a nonprofit, or a household. The complexity of each accounting information system will be different, but each has three main things in common: contain the same structure (human resources and computers), same process (the use of accounting methods) and same goal (to provide information). In order to be called effective, the information obtained from the accounting information system in an organization must be able to support the management's information needs (Leitch and Davis, 1992:7). Empirical evidences which also conclude that the quality of accounting information system has an effect on quality of accounting information are expressed by Rapina (2015) that the quality of accounting information system can be improved by taking into account the style of leadership and use of information technology in order to increase the quality of accounting information. The same thing was found by Fardinal (2013) in his empirical research that there is an effect of internal control system on the quality of accounting information system and quality of accounting information. Finally, accounting and information system functions are responsible for providing useful information to other functional areas and external parties. It must ensure that the users receive the information they

need, and in an appropriate form to their needs (Ainsworth and Deines, 2002:3). Based on the theories as a concept in this research mentioned above and some of the results of recent researches that support the theory, it can be **concluded that** the attention to organizational commitment and organizational culture in the implementation of information system can improve the satisfaction of all internal collaborators, facilitate the adaptation of the environment, and internal integration, so as to reduce the anxiety created by the system. Hence, the following hypotheses tested are described below:

H1: Organizational commitment affects quality of accounting information system

H2: Organizational culture affects quality of accounting information system

H3: Quality of accounting information system affects quality of accounting information

METHODOLOGY

The method used in this research is verificative descriptive. In connection with this type of research, the method used to collect the data was a survey method. Some of the data were obtained from the questionnaires submitted to the respondents based on the indicators that had been compiled through the operationalization of variables in order to get a response as the data to be processed statistically. This research was indicated to look for actual facts and information collected from the respondents using the questionnaires. Regarding to the variables studied is the information system within an organization then in each hotel two pieces of questionnaires were submitted. The population in this research is the hospitality industry in Bandung. The reasons for specifying the hospitality industry as the population in this research are in line with the national economic growth which is increasingly rate ably, it seems, many investors are increasingly keen to look at the hospitality industry as one of the promising business (Ali Tranghanda, 2013). The unit of analysis in this research is the hospitality industry, while the observation unit is the part related to accounting function. The questionnaires distributed were 100 copies and the number of respondents who participated in answering the questionnaires was 69 of 30 hotels in Bandung. This research used data analysis method of smart software PLS 2.0.m3 versions that was processed by the computer. PLS is an analytical method of soft modeling because it does not assume that the data must be with a certain scale measurement, which means that the number of samples can be small (less than 100 samples). Table 1 below describes the operationalization of variables

Table 1
Operationalization of Variables

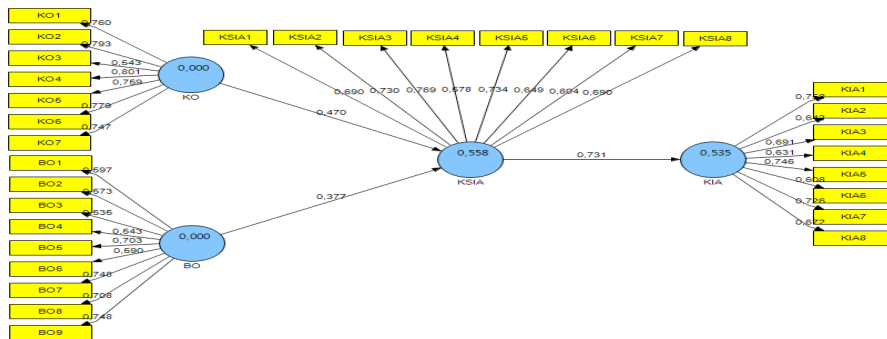
<i>Variables</i>	<i>Dimensions</i>	<i>Indicators</i>
Organizational Commitment (X1)	I. Affective Commitment	<ul style="list-style-type: none"> - Support the company's policies - Give advice for the organization's progress - Behave passively on unsatisfactory situation
	II. Ongoing Commitment	<ul style="list-style-type: none"> - How often the employees are not present in the organization - The employees are not interested in compensations and other external opportunities
	III. Normative Commitment	<ul style="list-style-type: none"> - The performance tends to work well - A strong moral responsibility to the organization
Organizational Culture (X2)	I. Norms	<ul style="list-style-type: none"> - The existence of rules of conduct which is followed by the organization's members - Result oriented - People oriented
	II. Values	<ul style="list-style-type: none"> - Aggressiveness - Innovation and risk taking - The level of risk
	III. Organizational Climate	<ul style="list-style-type: none"> - The conditions of social interaction among the employees in the organization. - The conditions of social interaction between the employees and parties outside the organization - The work layout setting physically affects the job to run in a coordinated system
Quality of Accounting Information System (Y)	I. Integration	<ul style="list-style-type: none"> - The system can facilitate the acquisition of information from different functional areas - The integration between the components of accounting information system and sub system
	II. Flexibility	<ul style="list-style-type: none"> - The information system can adapt to the needs of users - The information system can adapt to the environmental changes
	III. Accessibility	<ul style="list-style-type: none"> - The use of flexible computerized systems - The ease in accessing information from the existing information system

Quality of Information (Z)	IV. Formalization	- Additional types of information needed do not change the information system
		- The system facilitates formal communication which is needed
	I. Accurate	- Appropriate to the existing situation and condition
		- One unit of information
	II. Relevant	- The information needed is in accordance with what is accepted
		- The information does not contain any matter that is not related
	III. Timely	- The information is available when required
		- The information is easily accessible to make decisions in time
	IV. Complete	- The information given is complete in accordance with the needs
		- Additional types of information needed do not change the information system

RESEARCH RESULTS

Based on the results of data processing using partial least square, path diagram full model of the effect of organizational commitment and organizational culture on quality of accounting information system and its effect on quality of accounting information is obtained as shown in the following figure:

Figure 1: Path Diagram Full Model



Through the weighting factors contained in Figure 1, the validity of each item statement can be further tested as well as the reliability of the latent variable constructs studied. The point statement is said to be valid if it has a weighting factor greater than 0,50. Then the composite reliability is considered satisfactory if it is greater than 0,70. The following are the results of the measurement of the model testing of each of the latent variables used in this research.

Table 2
Summary of Confirmatory Factor Analysis Testing Results of Each Latent Variable

<i>Latent Variables</i>	<i>Indicators</i>	<i>Weighting Factors</i>	<i>Composite Reliability</i>	<i>Variance Extracted</i>	<i>Cronbac's Alpha</i>
Organizational Commitment	OC1	0,760	0,896	0,555	0,866
	OC2	0,793			
	OC3	0,543			
	OC4	0,801			
	OC5	0,759			
	OC6	0,779			
	OC7	0,747			
Organizational Culture	OCL1	0,597	0,862	0,414	0,820
	OCL2	0,573			
	OCL3	0,535			
	OCL4	0,543			
	OCL5	0,703			
	OCL6	0,590			
	OCL7	0,748			
	OCL8	0,708			
	OCL9	0,748			
Quality of Accounting Information System	QAIS1	0,690	0,889	0,502	0,858
	QAIS2	0,730			
	QAIS3	0,769			
	QAIS4	0,578			
	QAIS5	0,734			
	QAIS6	0,649			
	QAIS7	0,804			
	KSIA8	0,690			
Quality of Accounting Information	QAI1	0,758	0,876	0,471	0,838
	QAI2	0,642			
	QAI3	0,691			
	QAI4	0,631			
	QAI5	0,746			
	QAI6	0,608			
	QAI7	0,726			
	QAI8	0,672			

In the latent variable of organizational commitment, it can be seen that the weighting factor of each indicator is greater than 0.50 which indicates that the seven indicators are valid in measuring the latent variable of organizational commitment. Then the composite reliability and cronbach's alpha values are greater than 0,7 which indicate that the seven indicators have consistency in measuring the latent variable of organizational commitment. Furthermore the variance extracted value of 0,555 indicates that, on average, 55,5% of the information which is attached to each indicator can be represented by a latent variable of organizational commitment.

In the latent variable of organizational culture, it can be seen that the weighting factor of each indicator is greater than 0,50 which indicates that the nine indicators are valid in measuring the latent variable of organizational culture. Then the composite reliability and cronbach's alpha values are greater than 0,7 which indicate that the nine indicators have consistency in measuring the latent variable of organizational culture. Furthermore the variance extracted value of 0,414 indicates that, on average, 41,4% of the information which is attached to each indicator can be represented by a latent variable of organizational culture.

In the latent variable of quality of accounting information system, it can be seen that the weighting factor of each indicator is greater than 0,50 which indicates that the eight indicators are valid in measuring the latent variable of quality of accounting information system. Then the composite reliability and cronbach's alpha values are greater than 0,7 which indicate that the eight indicators have consistency in measuring the latent variable of quality of accounting information system. Furthermore the variance extracted value of 0,502 indicates that, on average, 50,2% of the information which is attached to each indicator can be represented by a latent variable of quality of accounting information system.

In the latent variable of quality of accounting information, it can be seen that the weighting factor of each indicator is greater than 0,50 which indicates that the eight indicators are valid in measuring the latent variable of quality of accounting information. Then the composite reliability and cronbach's alpha values are greater than 0,7 which indicate that the eight indicators have consistency in measuring the latent variable of quality of accounting information. Furthermore the variance extracted value of 0,471 indicates that, on average, 47,1% of the information which is attached to each indicator can be represented by a latent variable of organizational culture.

Hypothesis Testing

After the measurement model of each latent variable is described, next the hypothesis testing is done to test the effect of organizational commitment and organizational culture on quality of accounting information system and its effect

on quality of accounting information. The following is a summary of the results of the hypothesis testing.

Table 3
Summary of the Results of the Hypothesis Testing

<i>SubStructures</i>	<i>Paths</i>	<i>Coefficients</i>	<i>t_{statistic}*</i>	<i>R²</i>
First	KO → KSIA	0,470	5,255	0,558
	BO → KSIA	0,377	3,894	
Second	KSIA → KIA	0,731	9,416	0,535

* $t_{critical} = 1,96$

Through the coefficient of determination (R-square) value found in table 3 it can be seen that organizational commitment and organizational culture have an effect of 55.8% on quality of accounting information system.

• The Effect of Organizational Commitment on Quality of Accounting Information System

Based on the testing results as summarized in table 3 it can be seen that organizational commitment have an effect of 22,09% on quality of accounting information system and the $t_{statistic}$ value of organizational commitment (5,255) is greater than $t_{critical}$ (1,96), which means that organizational commitment affects quality of accounting information system. The research results provide an empirical evidence that higher organizational commitment will improve quality of accounting information system.

• The Effect of Organizational Culture on Quality of Accounting Information System

Based on the testing results as summarized in table 3 it can be seen that organizational culture have an effect of 14,21% on quality of accounting information system and the $t_{statistic}$ value of organizational culture (3,894) is greater than $t_{critical}$ (1,96), which means that organizational culture affects quality of accounting information system. The research results provide an empirical evidence that more conducive organizational culture will improve quality of accounting information system.

• The Effect of Quality of Accounting Information System on Quality of Accounting Information

Based on the testing results as summarized in table 3 it can be seen that quality of accounting information system has an effect of 53.5% on quality of accounting

information and the $t_{\text{statistic}}$ value of quality of accounting information system (9,416) is greater than t_{critical} (1,96), which means that quality of accounting information system affects quality of accounting information. The research results provide an empirical evidence that more quality accounting information system will improve quality of accounting information.

CONCLUSION

- a. There is an effect of organizational commitment on quality of accounting information system with the low category. Not yet quality accounting information system is due to a lack of organizational commitment in the hospitality in Bandung which needs to be improved by correcting the communication between the leaders and subordinates in order to create good conditions.
- b. There is an effect of organizational culture on quality of accounting information system with the low category. Not yet quality accounting information system is due to the need to improve organizational culture by forming the attitude of the leaders in the act and behave in keeping their words to give good examples to their subordinates so that organizational culture will be formed.
- c. There is an effect of quality of accounting information system on quality of accounting information. Not yet quality accounting information in addition to the need to increase organizational commitment and organizational culture, it also needs to improve quality of accounting information system through including appropriate information system designs that do not only focus on the costs needed but must also consider the overall condition of the company. Another way is to increase the competence of human resources, especially in the field of design and use of accounting information system so as to improve quality of accounting information.

SUGGESTION

This research has not revealed all the variables that can affect quality of accounting information system that have an effect on quality of accounting information, then other researches are expected to examine other variables such as environmental uncertainty, leadership style, e-commerce and other variables. Related to the characteristic fulfillment of scientific research namely replicability and generalizability, it is advisable for other researchers to conduct the researches based on the results of this research with the same research methods, on different unit of analysis and sample in order to show similar results thereby increasing confidence in the researches that have been done and usability of the researches can be widely accepted.

- a. To improve organizational commitment, it needs to maintain the employees' membership in the organization by informing the employees about the vision and direction that make them have a commitment to work hard, implement performance corrective measures concretely that are based on the earnest intention supported with high commitment, ensuring the employees have the skills by giving trainings and developments to do a job well and train the employees' experiences on psychological needs to feel comfortable in the organization and competent in carrying out the work.
- b. To improve organizational culture, it needs to build a work culture of the environment that is filled with openness, comfort and appreciation, the understanding of work holistically from the superiors in order to obtain a better framework in solving difficult problems and complex relationships in the organization.
- c. To improve quality of accounting information system, it needs to develop the sub-systems carefully which are part of the overall accounting information system in an integrated manner where each sub-system accounts for the achievement of target of accounting information system for long term, ensuring the data is processed and other components developed can be coordinated to guarantee the needed information into the appropriate sub-systems.

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