

## **The Effect Of Organizational Culture And Discipline On Quality Of Accounting Information System In The Financial Management Agency And Asset Regional Government Of Regency Of Regency, City And West Java Province**

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**ABSTRACT :** *The purpose of this study where researchers interested in conducting research by taking the title Influence of Organizational Culture and Discipline of Quality Accounting Information Systems (Y) at the Financial Management Agency and the Regional Asset of the Regional Government, West Java Province and Province. The method used in this research is descriptive quantitative method, research methodology is way to solve systematic research problem. This can be understood as a science that studies how research is done scientifically. In it we learn the various steps that are generally adopted by a researcher in studying his research problems along with the logic behind him. It is important for researchers to know not only the techniques of research methods but also the methodology. The result is that according to the table above processed using Smartpls software Version 2.0, the t-count value is 337,729,174, which is greater than t-crisis, 1.96. It can be concluded that t-count > t-crisis thus Organizational Culture (X1) has an effect on to Quality Accounting Information System (Y). According to the table above processed using Smartpls software Version 2.0, the t-count value is 2,617798, which is greater than t-crisis, 1.96. It can be concluded that t-count > t-crisis thus Discipline (X2) has an effect on to Quality Accounting Information System (Y). According to the table above processed using Smartpls software Version 2.0, the t-count value is 6.265803, which is greater than t-crisis, 1.96. It can be concluded that t-count > t-crisis thus Influence Organization Culture (X1) to Discipline (X2) at Financial Management Body and asset of Regional Government of Regency, City and Province of West Java.*

**KEYWORDS :** *Organizational Culture, Discipline and Quality of Accounting Information Systems*

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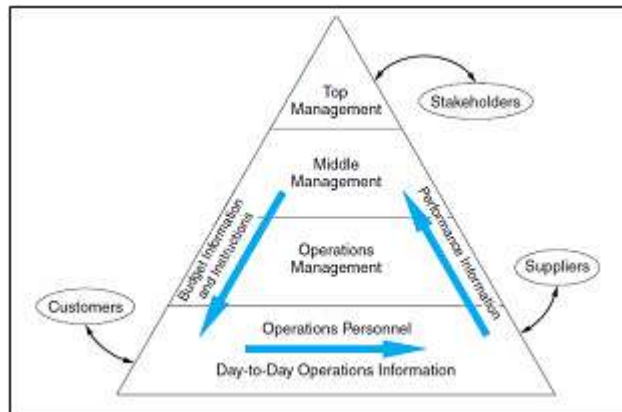
### **I. INTRODUCTION**

Accounting information system is a collection of data and information processing required for the user. The challenge for accountants is to determine how best to provide the information necessary to support business and government processes. Accounting Information Systems not only supports accounting and financial business processes. They often create useful information for non accountants such as individuals working in marketing, production, or in contact with humans. For that information to be effective where individuals working in this subsystem should help developers of Accounting Information Systems in what information information they need for planning, decisions, and control functions [1].

Information is critical to the survival of contemporary business organizations. Every business day, a large amount of information flows for decision makers and other users to meet various internal needs. In addition, information flows out from the organization to external users, such things are required by customers, suppliers, and other stakeholders who have an interest in a company, further information is often defined only as data being processed. This is an inadequate definition. Information is determined by the effect it exists on the user, not by its physical form [2].

Advances in information technology in improving accounting systems dramatically and change economic life. Computers and other digital technologies have increased office productivity that facilitates the exchange of documents, research and collaboration over long distances and data collection and analysis. Information technology gives individual economic actors something valuable in identifying and pursuing economic and business opportunities. Therefore, when accounting information is used effectively as a basis for making economic decisions, limited resources are more likely to be allocated efficiently. From a broad perspective, the result is a healthier economy and a higher standard of living. The value of accounting

information can also be illustrated on a personal level. Because some of us will make more money than we can spend where each of us will make the choice of what to do with our limited income? [3].



**Fig. 1 Internal and External Flows of Information [2]**

Information systems are defined more broadly as a combination of technology (what), the people who (who) and who process (how) organizations use to produce and manage information. Instead, Information Technology focuses only on the technical tools and tools used in the system. We define that information technology as all forms of technology used to create, store, exchange and use information. Therefore the information system itself is management, which oversees the design and structure of the system and monitors its overall performance. Management in developing business needs and business strategies where the information system is intended to satisfy its users [4]. The role of information systems is to support managers in making decisions will help the organization to function properly and achieve its goals. Control is being carried out properly if the organization - including all subsystems - moves towards it as efficiently as possible, then business information system is a group of interrelated components that work collectively perform input, processing, output, storage and control measures to transform data into information products that can be used to support forecasting, planning, control, coordination for decision making and operational activities within an organization [5].

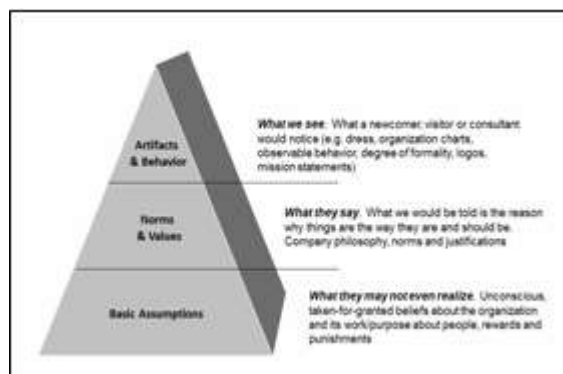
Culture is a way of seeing things common to many people, usually there is a sub-culture, or a minority perspective where culture itself is also subject to transformation where managers may deliberately seek to change it. Furthermore, the role of culture is something that emphasizes conformity with expectations. This is common in government departments and large businesses. the organization can be said to be limited rational instrument of achievement of a determined goal [6]. Organizational culture is one of the main areas of management and organization of study and practice.

The important task of managers is to try to manage the ideas and understanding of their subordinates. Also dealing with the technical issues of the budget, information systems which ask people to think of it as a positive and meaningful thing similar in order to run well. Many researchers of organizational culture in fact emphasize organizations more than Culture and for them organizational culture is equal and organized, systemic and reward each other as an organization itself [7]. Organizational culture is understood as a set of organized ideas and draws attention to behavioral phenomena that are patterned and can be observed in either activity or event and give them meaning. This is the very important nature of the relationship between their culture, ideas and phenomena and this is where social rules come into play [8].

## **II. REVIEW OF LITERATURE**

Organizational culture has been defined as the glue that incorporates one organization through the pattern of shared meanings [9]. Organizational culture is a set of artifacts, values, and assumptions that arise from the interaction of organizational members. Organizational culture becomes the framework for evaluating organizational communication and is revenue to create ongoing collective and individual actions [10]. The definition of organizational culture: talking about organizational culture seems to mean talking about the importance of people with symbolism - rituals, myths, stories, and legends - and about the interpretation of the events, ideas, and experiences that are influenced and shaped by the group in which they live [11].

Organizational culture is a basic assumption model that a group of people find to be effective in solving external adaptation problems and internal integration, and therefore teaches new people working in the company that this is the way of thinking, the right feeling and the perception in relation to the problem above [12]. Thus it can be said that the organization is all the beliefs, feelings, behaviors and symbols that are the hallmark of an organization.



**Fig. 2 Three Levels of Culture [13]**

Characteristics of organizational culture include Collective, Emotionally charged, and Historically based [14]. Further Collective, Emotionally charged, Historically based, Inherent Symbolic, Dynamic, and Inherent Fuzzy are characteristics of organizational culture. Innovation and risk taking, Attention to detail, Outcome orientation, People orientation, Team orientation, Aggressiveness, Stability [16]. Thus it can be concluded the Characteristics of Organizational Culture are: Collective, emotionally charged, historical, Inherently symbolic, Dynamic, and Inherent.

Discipline is defined as a body of knowledge, definitions, and concepts built for a long time and received consensus recognition by scientists; interrelated theories of concepts and provide explanations of the observed phenomena and predictions of their permission; and an established research methodology [17]. Discipline does whatever it takes to bring you into submission [18]. Discipline is the believer's answer to God's calling. This is an acknowledgment, not a solution to the supply problem of his needs, but mastery [19].

Discipline is progressive, moving from a warning to a dimeensial. Discipline is a matter for management to decide, and that they are involved in determining the rules and also what behaviors are wrong actions by a worker can make them helpless when members are punished in the rule. Thus it can be concluded. Discipline as an act capable of self-development, responsibility and character. While the labor discipline is regulated as follows: 1) The employer must prove the employee's fault. 2). There should be a collective representation of workers' organizations at the grassroots level. 3). Employees must be present and have the right to defend themselves, ask for a lawyer or someone to defend, 4). Labor discipline must be made in writing. [21] As a reliable indicator of the inclusion of the disciplinary process, we can consider the origin of relevant communication networks, consolidate appropriate cognitive attitudes from their participants, the elaboration of reproductive fragments of mechanisms, and clearly the development of institutions for the retention and preservation of these achievements. [22] thus the Dimensions of Discipline include: immediate response, animation techniques, Sorting out special problems, Allowing employees to explain their positions, Keeping impersonal discussions, Consistent, Take progressive actions, and deal on changes.

### **III. RESEARCH METHODS**

The research methodology is the way to solve the problem of research systematically. This can be understood as a science that studies how research is done scientifically. In it we learn the various steps that are generally adopted by a researcher in studying his research problems along with the logic behind him. It is important for researchers to know not only the techniques of research methods but also the methodology [23]. this population was selected according to some rules to study some population characteristics, the group consisting of  $n$  this unit is known as the sample. The researcher should prepare the sample design for his studies, he must plan how the sample should be selected and how many sample sizes it samples. Samples were taken randomly from the population available for the study and randomly assigned to four experimental groups and four control groups. Similarly, samples were drawn at random from the population available to conduct the experiments (because of the eight groups of eight individuals selected) and the eight individuals selected should be assigned randomly to eight groups Generally, the same amount of goods was put into each group so that the size of the group it is not possible to influence the results of the study. Characteristics are assumed to be distributed randomly between the two groups [24]. Saturated sampling is a technique of determining the sample when all members of the population are used as a sample. This is often done when the population is relatively small, less than 30 people. Another term saturated sample is the census, in which all members of the population are sampled [25]. Therefore the number of samples in this study were 28 samples.

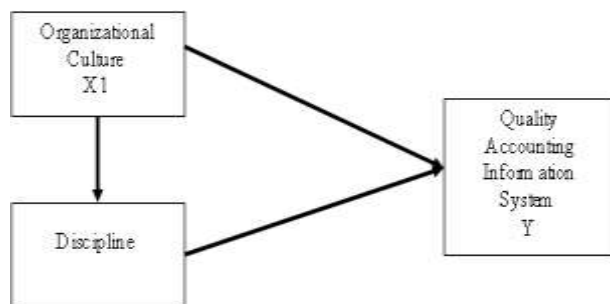


Fig. 3 The Framework

In this study, the measure used for this study is if the number of correlations between the item score / component score with the construct value is more than 0.7 and is said to be high, and if the amount is between 0.5-0.6, it is said to be enough. The greater the GoF value between 0 (poor fit) to 1 (perfect fit). Discriminative validity is judged on the validity of the construct compared to other constructs. Discriminative validity is based on the value of AVE (average variance extracted); recommendation for AVE value greater than 0.5. The evaluation of the outer model can be identified from the composite reliability (CR) where the value is estimated to be 0.70 higher.

IV. ANALYSIS AND DISCUSSION

The Influence of Organizational Culture on Quality Accounting Information System (Y) at the Financial Management Board and the Regional Asset of Regency, City and West Java Provincial Government. Table 1 Significance Test on the Influence of Organizational Culture (X1) on Quality Accounting Information System (Y) at Financial Management Board and asset of Regional Government of Regency, City and Province of West Java

Path coefficient	t <sub>count</sub>	t <sub>crisis</sub>	Assumption	Conclusion
0,989166	337,729,174	1.96	t <sub>count</sub> > t <sub>crisis</sub>	Hypothesis accepted

Source: PLS Calculation Results

According to the table above processed using Smartpls software Version 2.0, the t-count value is 337,729,174, which is greater than t-crisis, 1.96. It can be concluded that t-count > t-crisis thus Organizational Culture (X1) have an effect on to Quality Accounting Information System (Y) at Financial Management Body and asset of Regional Government of Regency, City and Province of West Java

The Influence of Discipline (X2) on Accounting Information System Quality (Y) at Financial Management Board and Regional Asset of Regency, City and West Java Provincial Government. Table 2 Significance Test on the Influence of Discipline (X2) on Quality Accounting Information System (Y) at Financial Management Board and Regional Asset of Regency, City and West Java

Path coefficient	t <sub>count</sub>	t <sub>crisis</sub>	Assumption	Conclusion
0,193048	2,617798	1.96	t <sub>count</sub> > t <sub>crisis</sub>	Hypothesis accepted

Source: PLS Calculation Results

According to the table above processed using Smartpls software Version 2.0, the t-count value is 2,617798, which is greater than t-crisis, 1.96. It can be concluded that t-count > t-crisis thus Discipline (X2) has an effect on to Quality Accounting Information System (Y) at Financial Management Body and asset of Regional Government of Regency, City and Province of West Java

The Influence of Organizational Culture (X1) on Discipline (X2) on Financial Management Body and Asset of Regional Government of Regency, City and Province of West Java. Table 3 Significance Test on the Influence of Organizational Culture (X1) on Discipline (X2) on Financial Management Board and Asset of Regional Government of Regency, City and Province of West Java

Path coefficient	t <sub>count</sub>	t <sub>crisis</sub>	Assumption	Conclusion
0,7822437	6,265803	1.96	t <sub>count</sub> > t <sub>crisis</sub>	Hypothesis accepted

Source: PLS Calculation Results

According to the table above processed using Smartpls software Version 2.0, the t-count value is 6.265803, which is greater than t-crisis, 1.96. It can be concluded that t-count > t-crisis thus Influence Organization Culture (X1) to Discipline (X2) at Financial Management Body and asset of Regional Government of Regency, City and Province of West Java

## V. CONCLUSIONS

Based on the results and discussion of the research described in the previous chapter, it can be concluded that this study provides empirical evidence about the important role of organizational culture and discipline on the quality of accounting information system at the Financial Management Board and the Regional Asset of the Regional Government, West Java Province and Province. In order to develop as an accounting science, accounting information system in particular, this research has proved that the organizational culture and discipline variables affect the quality of accounting information system especially in the Financial Management Agency and the Regional Asset of the Regional Government of West Java, Regency and Province.

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