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QUALITY DETERMINANT OF ACCOUNTING INFORMATION FOR PRIVATE UNIVERSITIES

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Abstract. *The aim of this study is to determine the impact on the quality of accounting information of organizational culture, organizational commitment, internal control, the quality of accounting information systems, and leadership style. This study used primary data and a purposive sampling method to analyze a sample of 202 individuals who are involved in college finance. The research method used is a quantitative analysis with the use of multiple regression methods. The results are: (1) Organizational culture, internal control, and the quality of accounting information systems all have a positive and significant impact on the quality of accounting information; (2) organizational commitment and leadership style both have a positive but insignificant impact on the quality of accounting information systems.*

Keywords: Organizational culture, organizational commitment, internal control, Accounting Information Systems, leadership style, Accounting Information

JEL Codes : M4, M40, M41

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1. Introduction

Financial accounting information is data that has been analyzed in such a way that it can be used to make sound business decisions. (Bodnar & Hopwood, 2013) Financial accounting information is the output of a financial-oriented accounting information system, (Wilkinson, 2005). O'Brien & Marakas, (2010) states the high-quality financial accounting information is financial accounting information that possesses characteristics, attributes, or qualities that enhance its usefulness. Additionally, the characteristics of quality financial accounting information include the following: accurate, timely, and complete. (Laudon, 2017). A literature review on the importance of organizational culture and the development of accounting information. The organizational culture contains assumptions and understandings. Understanding, which includes general beliefs, approaches, and values, is often referred to as a formal policy or purpose. Employee salary case studies demonstrate the value of a quick and responsive review of their messages and emails over time. (Stair & Reynolds, 2018). The importance of organizational culture to understand its role in developing or shaping an individual's personality and its capacity to influence behavior can be seen through the company's general behavior to accomplish objectives. Aldegis, (2018). The organizational culture is to be knowledgeable of all activities within the organization, and it is to reflect the company's objectives, vision, mission, and organizational development plans in order to achieve those goals.

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(Kwarteng and Aveh 2018) Many studies have shown an indirect relationship between organizational culture and accounting information in organizations such as, Napitupulu, (2015), Rapina, (2014), Several previous studies have also confirmed the positive impact of such organizational culture Aldegis, (2018), Kwarteng & Aveh, (2018), Nguyen & Nguyen, (2020), Nitzl *et al.*, (2018), Siew *et al.*, (2020).

Another factor affecting the quality of accounting information is organizational commitment, and experts have emphasized the importance of organizational commitment to the quality of accounting information. (Griffin & Moorhead, 2013) Organizational commitment is the identification and engagement of the organization with individuals. Organizational commitment also changes organizations where organizations need committed individuals, therefore if a lack of organizational commitment will cause a very difficult change process, and thus changes made by the government must come with a firm commitment to ensure compliance with the law. Basri *et al.*, (2016). Many studies have shown an indirect relationship between organizational commitment and the quality of accounting information, such as Baird *et al.*, (2019), (Sari *et al.*, 2018). Several previous studies have also confirmed the positive impact of organizational commitment, such as Alghizzawi & Masruki, (2019), Science, (2019), Ladewi *et al.*, (2017), Kocsis, (2019), Thuan & Huong, (2019). Internal control is a very important decision taken by a business to improve internal management, increase operational efficiency and effectiveness, and ensure the company's efficiency. Accounting information is an important component of internal control. Accounting information of sufficient quality may represent internal controls and act as a reference value for decision-making. (Zhang and Hou 2019). Several previous studies have also confirmed the positive impact on internal control such as Cheng (2018) stated in his research that internal control has a significant comparison of accounting information. (Zhang and Hou 2019) stated in his research that good accounting information is a reflection of internal control itself. The quality of accounting information is a characteristic that describes the ability of a system to produce information that meets user expectations Stair & Reynolds, (2018). The quality of an accounting information system refers to all components of integration that are relevant to the accounting information systems that obtain quality information results. (Azhar, 2013). The quality of an information system is described as a system that combines technical efficiency and sensitivity to organizational and individual needs in such a way that it contributes to high productivity and job satisfaction. Laudon, (2012). The accounting information system is structured to change to accounting data to form information about accounting (Bodnar & Hopwood, 2013). Whether or not the accounting information system's quality has an impact on the financial statements themselves, where financial statements include cash flow statements, comprehensive income and loss statements, changes in equity, financial position, and recording in financial statements. (Hall, 2011). The primary objective of the financial accounting information system is providing relevant information to individuals and groups outside the organizational boundaries (Bagranoff *et al.*, 2010).

2. Literature Review

In general, information systems are classified into two classes: accounting information systems (AIS) and management information systems (MIS). The distinction between AIS and MIS is based on the concept of transactions, in which the information system receives input, referred to as transactions, and converts it across various processes into output information that goes to the user (Hall, 2011).

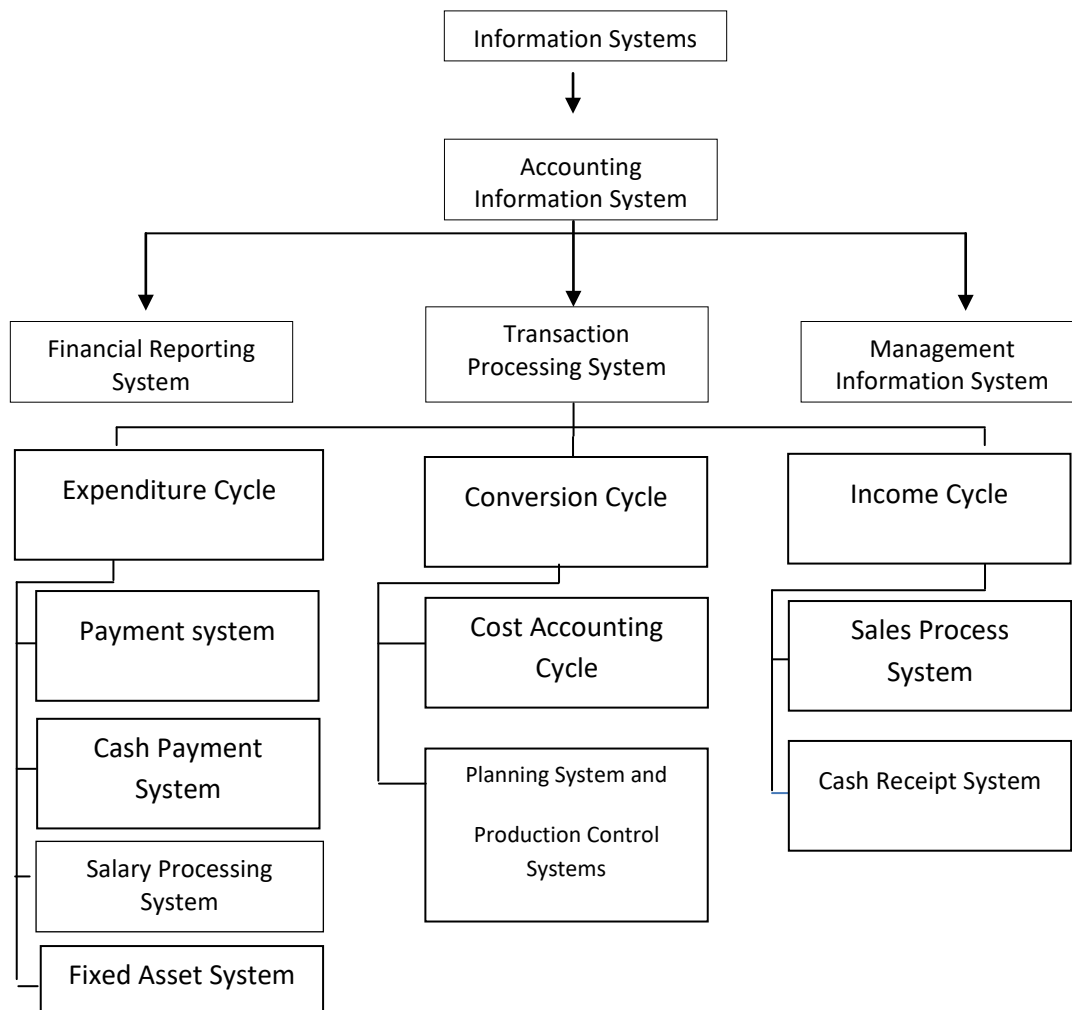


Figure 1. Information Systems Framework
Source : (Hall, 2011: 8)

Figure 1 describes an accounting Information System comprising three main subsystems: (1) a transaction processing system (TPS), which supports day-to-day business operations with various reports, documents, and messages for users throughout the organization; (2) general ledger / financial reporting system (GL / FRS), which produces traditional financial reports, such as income statements, balance sheets, cash flow statements, tax returns, and other reports required by law; and (3) management reporting system (MRS), which provides specific purpose financial reports to internal management and information needed for decision making such as budgets, variance reports, and accountability reports. (Hall, 2011)



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Variations in the literature review that discuss determinants of the quality of accounting information include Aldegis (2018) the one who found that the quality of accounting information determined organizational culture. In line with that Haa (2020) demonstrates that organizational culture has a positive impact on the accounting information systems of Vietnam's small and medium-sized enterprises. According to Endraria's (2019) study, organizational commitment has a positive impact on the quality of accounting information systems.

Sari *et al* (2019) results showed that the implications of this study are expected to contribute to supporting the leaders of district/city government organizations in South Sumatra to improve the quality of government asset reports to get those who do not meet the requirements of the opinion of the BPK-RI. Management commitment has no significant impact on Information Quality. Thuan & Huong (2019) show that Organizational Commitment, Organizational Structure has a significant positive effect on the Quality of the Accounting Information System.

Kevin *et.al* (2017) The results of the study stated that organizational commitment does not impact the provision of staff system resources for patient care employees. Nguyen & Nguyen (2020) The results show that organizational culture has a positive impact on the quality of information systems Cheng (2018) states that both and the application of internal control mechanisms can strengthen corporate internal governance and have a better impact on the quality of accounting information.

According to Kwarteng and Aveh (2018), there is a statistically significant relationship between organizational culture, accounting information systems, and company performance. The findings show that organizational culture's mission, adaptation, and consistency dimensions are significant and that accounting information systems also impact company performance. Similarly, Mohammed *et al.* (2013) demonstrated that organizational commitment has no significant impact on the quality of accounting information. According to Rapina's (2015) recommendation based on empirical evidence from this study, it can be used to resolve issues that arise in accounting information systems and the quality of accounting information generated by accounting information systems. Carolina *et al* (2020) show that all organizations, including those in the field of education, need internal control to ensure that all economic events can be documented using AIS. The higher the quality of AIS, the greater the impact on AI quality. In comparison to Ladewi's (2015) study, it is discovered that organizational commitment positively impacts the efficiency of the accounting information system. In line with Fitriati & Susanto (2017) found that internal control has a high correlation between the quality of accounting information systems. Consistent with Luo (2017), it shows that internal control has no effect on the quality of accounting information in Chinese companies because internal controls are imperfect and implementation is still poor. Sari *et al.* (2016) The results of the study show that organizational culture, application of internal control accounting information systems, organizational structure, management commitment, information technology, e-commerce, leadership style, quality of accounting information systems, information systems affect the quality of accounting information systems and accounting information quality either partially or simultaneously. The same result was found by Bachmid (2016) That is, the quality of information systems is related to the quality of accounting information. Zaena (2016) reviewed the research on accounting information systems focused on organizational management and discovered that the peak, organizational commitment, and organizational culture all have an impact on the quality of information. This conclusion was confirmed by Zhang & Hou (2019) internal control and ensuring the quality of internal control can improve the company's rational and orderly operations, effectively protect the assets owned by the company, and easily violate the

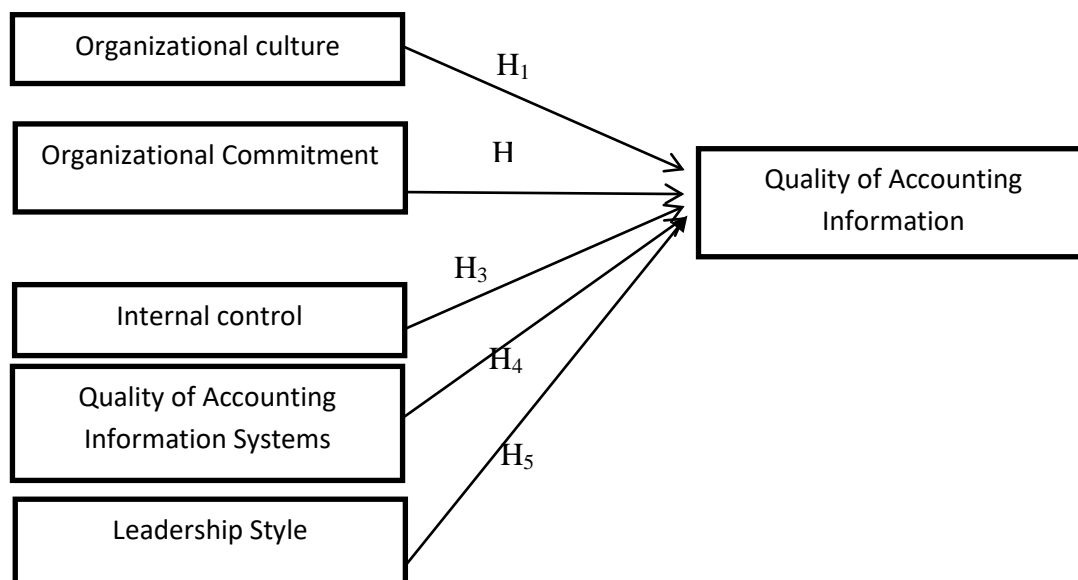


rights and stakeholders of the company, so that the quality of accounting information in the company will also be improved.

A literature review related to the quality of accounting information is largely to link or describe the ability of a system to produce information that meets user expectations. As in research Nguyen & Nguyen, (2020), Yuhanis, (2015), Baird *et al.*, (2019), proves that organizational culture has a direct impact on the quality of accounting information, which is also proven in other studies conducted by Aldegis, (2018), Kwarteng & Aveh, (2018), (Nguyen and Nguyen 2020), (Nitzl, Hilgers, and Hirsch 2018), (Siew, Rosli, and Yeow 2020), in research organizational culture has no impact on the quality of the accounting information system, which is also proven in other studies, namely Napitupulu (2015) and Rapina (2015). Organizational commitment also changes organizations where organizations need committed individuals, therefore if a lack of organizational commitment will cause a very difficult change process (Basri et al, 2016).

Many studies have shown an indirect relationship between organizational commitment and accounting information systems such as Baird et al.,(2017), (Sari et al. 2018). Several previous studies have also confirmed the positive impact of organizational commitment, such as (Alghizzawi and Masruki 2019), (Science 2019), (Ladewi et al. 2017), Kocsis, (2019), Thuan & Huong, (2019). Good quality accounting information can reflect internal control, and provide specific reference values for decision making Zhang & Hou, (2019). Several previous studies have also confirmed the positive impact on internal control such as. Cheng, (2018) stated in his research that internal control has a significant comparison of accounting information. Zhang & Hou, (2019) states, good accounting information can be viewed as a reflection of internal controls.

A conceptual framework is developed based on a literature review that addresses the determinants of accounting information systems in terms of organizational culture, organizational commitment, internal control, system quality, and leadership style, a conceptual framework is built as follows:





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Hypothesis

H_1 : Organizational culture has a positive impact on the quality of accounting information

H_2 : Organizational commitment has a positive impact on the quality of accounting information

H_3 : Internal control has a positive impact on the quality of accounting information.

H_4 : the quality of the accounting information system has a positive impact on the quality of accounting information

H_5 : Leadership style has a positive impact on the quality of accounting information

3. Methodology

This study analyzes the impact of organizational culture, internal control organizational commitment, and the quality of accounting information systems on information quality by testing the hypothesis of the causal relationship between variables (hypothesis testing research studies). This study uses primary data with the population being all leaders and staff in the financial sector in all private universities in Palembang City. All populations are used as research samples, the calculation of the sample using items in the population is census research. The sample to be used is a total population of 254 people, including 11 people with the position of Vice-Rector II for finance and 44 people with the position of Deputy Dean II of the University and 202 financial staff at 11 private universities in Palembang City. The analysis technique used quantitative using multiple regression analysis tools with the equation function as follows:

$$KIA_i = BO_i + KO_i + PI_i + SIA_i + KSIA_i + GK_i + \mu_i \quad (1)$$

KIA = *Quality of Accounting Information*; β_0 = Constant; β_1 - β_3 = The regression coefficient of each variable ; BO = *Organizational culture* ; KO = Organizational commitment PI = Internal control ; SIA = *quality of the accounting information system* ; GK = : *Leadership style*, μ =Error of term

Just before estimating multiple regression, the validity and reliability of the research instrument were determined. The model was then validated using the Gauss Markov model, which included normality, multicollinearity, and heteroscedasticity tests, as well as hypothesis testing using the F and t-tests and coefficient of determination. (Gujarati 2004).

4. Results and Discussion

One of the model tests to avoid BIAS is the Gauss Markov test, as the best model indicator, namely the normality test, multicollinearity test, and heteroscedasticity test with the following test results:



Table 3. Diagnostic Test Model

Test	Probability	Information
Normality test	JB Test < Chi X ² (0,8902 < 140,7)	Free of Normality Problems
Multicollinearity Test	Tolerance > 1 & VIF < 10	Free Multicollinearity Problem
Heteroscedasticity Test	Data Spreads around the number 0, the data does not form a wavy pattern, the dots do not form a pattern	Free of Heteroscedasticity Problems

Table 2 demonstrates that the model can be continued because it is free of classical assumptions based on the Gaus Markov test. As a result, the next stage is to evaluate the Hypothesis by examining the output of the multiple regression estimate in the following manner:

Table 4. Multiple Regression Estimation Output

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	7.891	1.819		4.338	.000
BO	.058	.028	.069	2.097	.037
KO	.036	.033	.044	1.091	.277
PI	.065	.016	.127	3.980	.000
KSIA	.997	.037	.828	26.835	.000
GK	.001	.020	.001	.041	.967
ADJ R²	0.878				
F-Statistics	284.806				
Prob F	0.000				

Source : Data processed, 2021

Simultaneous testing in Table 4 shows that the value of F-Statistics is greater than the value of F-table (284.255 > 2.206), implying that Organizational Culture, Organizational Commitment, Internal Control, AIS Quality, and Leadership Style all have a significant impact on the quality of accounting information. It shows that organizational culture, internal control, and the quality of accounting information systems all have a significant effect on the quality of accounting information when measured using the probability value significance level (α), while organizational commitment and leadership style have no significant effect on the quality of accounting information when measured using the probability value significance level (α). Meanwhile, the Adjusted R-squared test shows that differences in Organizational Culture, Organizational



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Commitment, Internal Control, AIS Quality, and Leadership Style account for 87.8 percent of the variance in accounting information quality.

Partially shows that organizational culture has a positive and significant impact. This condition can be interpreted that an increase in organizational culture will improve the quality of the accounting information system. Consistent with a literature review that shows a positive and significant influence on organizational culture and the quality of accounting information in organizations such as Napitupulu (2015), Rapina (2015), on accounting information, while research conducted by (Kwarteng and Aveh 2018), (Nguyen and Nguyen 2020) and (Aldegis, 2018) stated that organizational culture has a positive impact on the quality of information systems because organizational culture refers to a system of shared meaning held by members that distinguish the organization from other organizations so that the interaction between information technology and organizations is very complex. Meanwhile revealed by (Aldegis, 2018). The estimation results show that while organizational commitment has no impact on the quality of accounting information, it has a positive unidirectional or slope relationship, implying that increasing organizational commitment improves accounting information quality. The relationship is insignificant since the organizational commitment variable cannot account for the overall quality of accounting information. This is motivated by differences in organizational commitment within higher education, which results in organizations not being decentralized in their commitment-building efforts. Current research that has discovered a positive impact on the overall accounting information, including by (Science, 2019), (Siew et al., 2020), and (Thuan & Huong, 2019), conclude that organizational commitment has a positive impact on the quality of accounting information and differs slightly from that discovered indirect relationships between organizational commitment and accounting information systems, such as Baird et al.,(2017), (Sari et al., 2018). Top management commitment is important to the accounting information system's ultimate performance, as management success factors include the executive's ability to effectively compete and deliver the results.

Internal control has a positive and significant impact on the quality of accounting information, as shown by the estimation model. This means that as internal control is improved, the quality of accounting information will improve. This is consistent with the contingency theory approach, which explains the variety of organizational controls that exist under various circumstances. To show how organizational procedures are carried out in the organizational control. The contingency approach is based on the premise that no generally agreed accounting system can be applied in any organizational model regardless of the different variables, conditions, and situations inherent in the organization. Internal control is recognized as a contingency factor in this study. (Carolina et al. 2020).

Good quality accounting information can reflect internal control, and provide specific reference values for retrieval (Zhang and Hou 2019). Several previous studies also confirmed the positive impact on internal control such as (Cheng 2018) stated in his research that internal control has a significant comparison of the accounting information system. (Zhang and Hou 2019), (Carolina et al. 2020). Stating in his research that a good accounting information system can be seen as a reflection of internal control itself. This study establishes that the Accounting Information System has a positive and significant impact on the quality of accounting information. This situation is clarified if an improvement in the quality of accounting information is a response to the quality of a good accounting information system. This shows that increasing information systems can impact the quality of accounting information. Accounting Information Systems and Accounting Information Quality When researching theoretically, one of the contingency variables that may influence the quality of accounting information is the quality of accounting information



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systems, according to the contingency theory used in this report. According to contingency theory, the compatibility of organizational management and contingency factors results in superior success in the company. Aligning organizational culture, commitment, internal control, and the quality of accounting information systems enables businesses to achieve excellence through the provision of high-quality accounting information.

Research by (Carolina et al. 2020) and Yuhani ladewi, (2017) The quality of accounting information systems have a positive impact on the quality of accounting information, and the quality of accounting information systems is a trait that defines a system's ability to generate information that meets user expectations (Stair & Reynolds, 2018: 157). The quality of an accounting information system refers to all components of integration that apply to the structure of accounting information systems that produce reliable information (Azhar, 2013: 14). Laudon's information system is of high quality because it integrates technical efficiency with sensitivity to organizational and individual needs, resulting in increased productivity and job satisfaction, (2012: 548). Based on the estimation model's findings, it shows that leadership style has no impact on the quality of accounting information. This finding is explicable on a factual level because leadership styles in higher education usually do not emphasize the quality of accounting information, and therefore the leadership style variable cannot account for the quality of accounting information. This is also supported by several studies that demonstrate no direct relationship between leadership style and the quality of accounting information while analyzing leadership indicators such as authoritarian, facilitative, democratic, and situational leadership. Consistent with this finding, a positive impact found by Oleh Shagari & Saat (2017) shows that the facilitative attitude in the leadership style will significantly encourage the quality of information systems. Consistent with this research Fitrius (2019) found that the democratic and situational leadership style showed a positive and significant impact on the quality of accounting information. In line with this Hui et al., (2019) found that leadership has the potential and has a significant influence on the quality of information systems. The leadership style is consistently reviewed by Son et al., (2020) who found that the authoritarian and situational roles of managers will significantly determine the quality of accounting information.

5. Conclusion and Recommendation

This study investigates the impact of accounting information quality using the variables Organizational Culture, Organizational Commitment, Internal Control, Accounting Information Quality, and Leadership Style. This study employs primary data to conduct a case study of private universities in Palembang City using a census study. This analysis uses the quantitative approach with a hypothesis-testing study. The research reveals a positive and significant impact on organizational culture, internal control, and the quality of the accounting information system. Meanwhile, Organizational Commitment and leadership style have a positive and significant impact. Further research is recommended because there is no direct impact on organizational commitment or leadership style, which is the limitation of this study; thus, research on the quality of accounting information should focus on direct relationships and internal factors that impact overall accounting information.



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