

The Influence of Organizational Culture, Organizational Structure and Top Management Commitments on the Implementation of Accounting Information Systems and Their Impact on the Quality of Accounting Information (Empirical Study at PT Pegadaian Persero West Jakarta)

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Abstract

This study aims to determine the effect of organizational culture, organizational structure, and top management commitment on the quality of accounting information systems and their implications for the quality of accounting information (Empirical Study at PT Pegadaian (Persero) West Jakarta). This study took the population and samples from the finance department of PT Pegadaian (Persero) in West Jakarta. The results of this study indicate that organizational culture has no significant effect on the implementation of the accounting information system (Y) at PT Pegadaian (Persero) Tbk while the organizational structure and Top Management commitment has a significant effect on the implementation of the accounting information system (Y) at PT Pegadaian (Persero) Tbk. Then the implementation of the accounting information system (Y) has a significant effect on the quality of accounting information (Z) at PT Pegadaian (Persero) Tbk.

Keywords: Organizational culture, organizational structure, commitment Top, Where j men, Implementation of accounting information systems, Quality of Accounting Information.

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INTRODUCTION

In facing the era of globalization, developments in Indonesia are experiencing increasing growth both in the private and government sectors. Progress in the business world can support the government to succeed in development, especially in the economic development sector. Along with the rapid rate of economic growth, it can cause various problems, both external and internal. In management and oversight needed an operational support in the implementation of such technology informas i, information systems and other support-supporting. This is supported by research conducted by Damayanti and Fardinal (2019) where information technology, management support, internal control affect the quality of accounting information systems. The information system provides information to support every decision taken by the leadership in accordance with the assigned responsibilities.

Information systems provide various information for each task force at various levels of

management, so that they can be more productive (Mardi, 2011). As an example of an information system in terms of tax revenue. As research conducted by Tjiptardjo (2010), which shows the results that the Indonesian government adopts an online system in optimizing tax revenue, through the Government Procurement Electronic System (SePP) it is hoped that the provision of goods/services can be monitored more optimally, but currently still waiting for the RPP because it is still conflict with regulations in each agency. This means that every government and private company uses different information systems to support operational activities and achieve the company's vision and mission. Then in the private sector, usually in obtaining information related to financial statements, companies use an accounting information system (AIS) as a support.

Accounting information processing can be done manually or computerized system. Where in managing a business, of course, companies need to record transactions so that they are documented so that

they can minimize irregularities that occur in a company. In obtaining income, many companies earn from the sale of a product, service provider, or it could be through the sale of products that are also service providers. For example, one of the State-Owned Enterprises (BUMN) service companies that has been operating in Indonesia for a long time and assists government programs in providing the best financial solutions through medium and micro-scale loan programs based on pawn laws for the welfare of the community, namely PT Pegadaian (Persero). PT Pegadaian (Persero) must have a relevant and accurate information system, as well as professional human resources. So that with a relevant and accurate system, it is hoped that the management of PT Pegadaian (Persero) can solve various problems that arise through quick and appropriate decisions, especially regarding revenue management information, both revenue from PT Pegadaian (Persero) goods storage services and those needed by various parties. both internal and external parties. Therefore, an accounting information system (SIA) at PT Pegadaian (Persero) is needed.

According to Susanto (2008), information systems must be made in such a way that it is accepted so that culture will become one part of the information system. This is supported by Taufik Akbar's research (2018) where the results show that organizational culture variables affect the quality of accounting information systems, organizational structure affects the quality of accounting information systems, and the quality of accounting information systems affect the quality of accounting information. Understanding organizational culture is important for studying information systems (Leidner and Kayworth, 2006). Organizational culture can create a correlation between members of the organization as well as control when there are members of the company that cannot be controlled in a formal way in dealing with the implementation of information systems so that when designing an information system for the company it cannot change the norms that have become the culture in a company organization. The statement is in line with research conducted by Kemp (2009), Xu (2009), Pratiwi *et al.* (2016), Sari (2018) which states that organizational culture has an effect on accounting information systems. According to Stair and Reynolds (2011:77), Stair (1992:41), Wilkinson, (1999:39), there are other factors that affect information systems, namely organizational structure.

According to Hasibuan (2011: 128), explains that the organizational structure is a picture that describes the type of organization, departmental organization, position and type of authority of officials, fields and work relations, lines of command and responsibility, span of control and organizational leadership system. Meanwhile, according to Laudon and Laudon (2007:109) which was translated by Chriswan Sungkono stated that the organizational

structure consists of hierarchy, specialization, routines and business processes. Therefore, the organizational structure can ultimately determine how the work is divided, grouped and formally coordinated (Robbins & Judge, 2013:480). The relationship between organizational structure and implementation of accounting information systems (AIS) is to regulate the direction of the flow of important information produced by accounting information systems and management information systems, as well as the organizational structure that shows the horizontal direction, which is the flow of data processes with various process steps. The Accounting Information System must ensure that the steps of recording transactions are in accordance with the organizational department that handles the transaction. Some of the explanations above, supported by research conducted by Nusa & Mulyana (2013), Lathifah (2017) obtained the results that organizational structure has an effect on accounting information systems.

In addition to organizational culture and organizational structure, there are other factors that are thought to have an influence on the accounting information system, namely the commitment of top management. Management commitment is needed by organizations to obtain and determine the quality of data needed in the process of generating information (Kimball *et al.*, 2008:298), because data quality is a truly unique and crucial asset in the company (Hubley: 2001). In addition, management commitment is needed in determining a clear scope of data quality, because not all data needs to be connected to the Accounting Information System (Vodapaali: 2009). Without commitment from management, no quality data can be produced successfully (Hubley: 2001). According to Larsen (2003), the level of organizational commitment owned by managers and employees can encourage the successful implementation of accounting information systems in companies, as stated by. This is in line with research conducted by Anwar (2012), Ilham & Hayon (2018) where the research results show that management or organizational commitment affects the implementation or application of accounting information systems.

Literature review and hypotheses development

Organizational Culture and Implementation of Accounting Information Systems

According to Robbins & Judge (2013:512) and Kinicki & Fugate (2013:32), Organizational Culture is a system of shared meaning held by members that distinguishes an organization from other organizations and a shared set, taken to provide an implicit assumption that the group that holds and determines how to view, think, and react to various environments. The results of research by Amaoko Kwarteng *et al.* (2018) show that the dimensions of mission, adaptability and consistency of organizational

culture are significant as well as accounting information systems affect company performance. In addition, there are significant differences in the means of accounting information systems in different industrial sectors. Research by Yei Fei Zhang *et al.* (2015) The results show that the formal organizational structure significantly affects the success of implementing ABC. Organizational culture factors, result orientation and attention to detail, are significantly related to the successful implementation of ABC. Furthermore, the interaction between centralization and result orientation as well as formalization and innovation is associated with success in implementing ABC. Research by Matthew Fish Williams (2017) These factors suggest that organizational culture plays an important role in migrating a CPA through Kaplan and Cooper's four-stage model of PMS system design. These factors suggest that organizational culture plays an important role in CPA migration through the four-stage PMS model and Kaplan and Cooper system design. So the first hypothesis in this study is as follows:

H1: Organizational Culture affects the Implementation of Accounting Information Systems

Organizational Structure and Implementation of Accounting Information Systems

According to Hall (2008:16), Organizational Structure reflects the distribution of responsibility, authority, and accountability throughout the organization ("The structure of an organization reflects the distribution of responsibility, authority, and accountability throughout the organization"). Organizational structure is a supporting component of information quality, because it focuses on collecting, processing, storing and distributing information within an organization. To achieve good quality, the organizational structure is in synergy with the accounting information system, because the information system is a system that interacts with each other to achieve a goal. Organizational structure is a component in the accounting information system in obtaining good final data quality. Accounting information systems are also influenced by organizational structure, this is supported by the results of research by Tushman and Nadler (1978).

Research Results Yei Fei Zhang *et al.* (2015) The results show that the formal organizational structure significantly affects the success of implementing ABC. Organizational culture factors, result orientation and attention to detail, are significantly related to the successful implementation of ABC. Furthermore, the interaction between centralization and results orientation as well as formalization and innovation is associated with success in implementing ABC. Research by Rapinah Cen, (2013) The purpose of this study is to analyze and study the effect of accounting information systems on the quality of information by looking at organizational

culture and organizational structure. The results of this study indicate (1) organizational and organizational culture affect the structure of accounting information systems. (2) organizational culture, organizational structure and accounting information systems affect the quality of information. So the first hypothesis in this study is as follows:

H 2: Organizational Structure affects the Implementation of Accounting Information Systems

Top Management Commitment and Implementation of Accounting Information Systems

Top management commitment is a key factor that affects the effectiveness of accounting information systems in organizations. (Schwalbe, 2006: 66) revealed that top management support is very important Important factor, without top management commitment the implementation of information systems will not be successful for that reason, top management is the most important supporter in accounting information system implementation which will ensure the provider of adequate resources. adequate to be funded, human resources and visibility of accounting information System implementation within the organization. Top support or top management must participate as a dynamic role throughout the information system life cycle (Englund and Bucero, 2006: 8).

Amran MQ Research Results. Khamis (2017) Top management commitment significantly has an effect on the accounting information system effectiveness successes and its impact on outputs of information system. Research by Ahmad Al-Hiyari (2013) "Factors That Affect Accounting Information System Implementation and Accounting Information Quality: A Survey in Northern University Malaysia". American Journal of Economics. 3(1):29-31. Top management commitment significantly has an effect on the accounting information system effectiveness successes and its impact on outputs of information system. Siti Kurnia Rahayu (2012) The results showed that there were significant effects of the top management commitment on the data quality and accounting information system implementation. Management commitment quality of data and the accounting information system also had significant effects on the quality of accounting information. So the first hypothesis in this study is as follows:

H 3: Top Management Commitment affects the Implementation of Accounting Information Systems

Implementation of Accounting Information Systems and Quality of Accounting Information

The fundamental role of implementing accounting information systems in organizations is to produce quality accounting information (Azhar

Susanto, 2008: 374). The quality of the accounting information system is defined as a form of statement about the conditions under which the accounting information system can produce accounting information according to user needs. The quality of accounting information is obtained from the application of the quality of accounting information systems (Sacer *et al.*, 2006: 6). Ralph, *et al.* (2010: 57) states that a quality information system is usually flexible, efficient, accessible, and timely. From this statement, the quality of accounting information systems can produce accounting information according to user needs (Azhar Susanto, 2008: 374; Sacer *et al.*, 2006: 6; Ralph, *et al.*, 2010: 57; Laudon, *et al.*, 2012: 548).

This is reinforced by the results of research by Wongsim and Jing Gao (2011) which states that Information Quality dimensions have a positive relationship with Accounting Information System adoption processes. Furthermore, Information Quality dimensions play a vital role in the process of AIS adoption. Based on this statement, it can be interpreted that the dimensions of information quality have a positive relationship with the adoption process of Accounting Information Systems. Then, the dimension of information quality plays an important role in the adoption process of Accounting Information Systems. To obtain quality information, companies must design a good Accounting Information System in order to have accurate data and analysis. Quality information is one of the competitive advantages for an organization. So the first hypothesis in this study is as follows:

H 4: Implementation of accounting information systems affects the quality of accounting information

RESEARCH METHODOLOGY

This section describes the types of data collected, data sources, data period, and the methodology used to examine the relationship of this

Data, Population and Sample

The population and sample in this study were the finance department of PT Pegadaian (Persero) in West Jakarta. The data used in this study were observation techniques, interviews (face-to-face interviews, telephone interviews and interviews via electronic media), questionnaires (submitted directly, conducted electronically using google form). The sample in this study is a saturated sample. With the rate of return of the questionnaire amounted to 36 responses or 100 %.

DATA ANALYSIS

The data analysis method used in testing the relationship between the variables of this study is the Partial Least Square (PLS) method. Data analysis includes testing the validity and reliability of the instrument, evaluating the inner and outer models and testing the hypothesis.

RESULTS AND DISCUSSION

Evaluation of the Measurement Model (Outer Model)

The measurement model was used to test the construct validity and reliability of the research instrument, namely a questionnaire that was distributed to the research sample. The validity test in this study is convergent validity and discriminant validity, while the reliability test is composite reliability and croncah's alpha.

Validity test

Convergent validity and discriminant validity are used in measuring the validity test indicators. Ghazali [37] Convergent validity of the measurement model with reflexive indicators is assessed based on the correlation between the item score / component score and the construct score calculated by PLS. The rule of thumb used for convergent validity is Communality > 0.5. The results of the analysis can be seen from Figure 1.

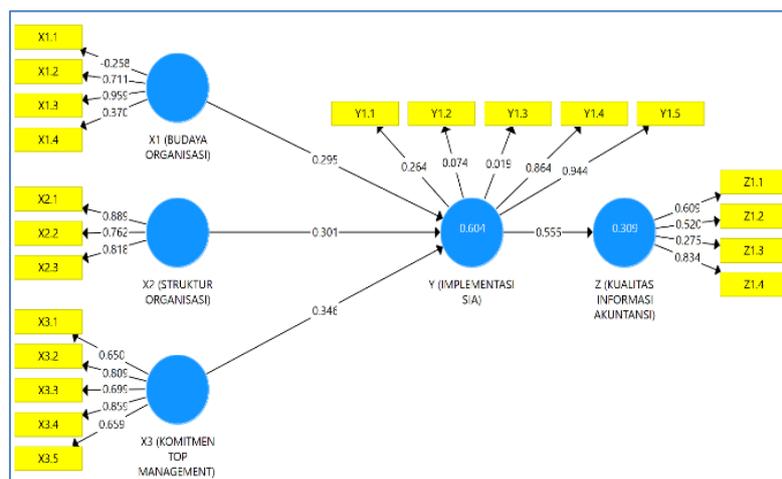


Fig-1: First Outer Loading

Based on the results of the study, it is known that each indicator of the research variable has a value of outer loading > 0.5. However, it appears that there

are still some indicators that have an outer loading value of <0.5. This can be seen in table 2:

Table-2: Results of loading factor indicator < 0.50

Indicator	Loading Factor < 0.50	Information
X1.1	-0.258	Drop
X1.4	0.370	Drop
Y.1	0.264	Drop
Y.2	0.074	Drop
Y.3	0.019	Drop
Z.3	0.275	Drop

After several indicators have been dropped and can be carried out for further analysis using PLS, the

second result can be seen, which can be seen in Figure 2.

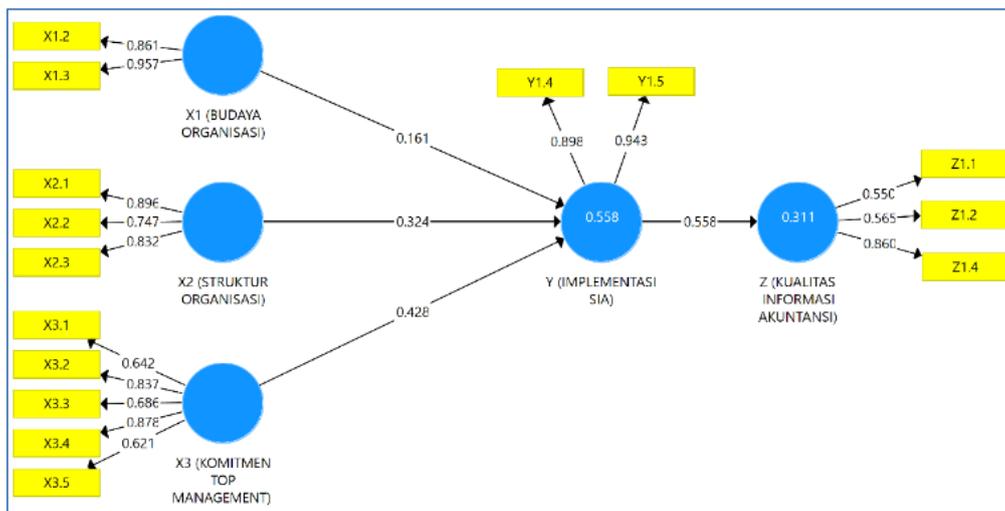


Fig-2: Second Outer Loading

Based on the results of the analysis, the indicators have a loading factor value > 0.50. The results of the analysis can be seen in Figure 2. So it can be concluded that all variable items consisting of organizational culture, organizational structure, top management's commitment to the implementation of accounting information systems, the quality of Big accounting information are valid.

Reliability Test

Test the reliability of the measurement model (outer model) on reflective indicators by looking at the Composite Reliability, Average Variance Extracted (AVE) and Cronbach's alpha values. Otherwise reliable indicators or has a good reliability when the value of Composite Reliability > 0.70, Average Variance Extracted (AVE) > 0.5 and Cronbach's alpha > 0.60. The results of the calculation of Composite Reliability in this study are shown in Table 3 below: The results of the calculation of Composite Reliability in this study are shown in Table 3 below:

Table-4: Value of Composite Reliability

Variable	Composite Reliability
X1	0.906
X2	0.866
X3	0.856
Y	0.917
Z	0.704

Table 3 above shows that the composite reliability value is > 0.70, so it can be concluded that all construct indicators are reliable or meet the reliability test.

Table-4: AVE Value

Variable	AVE
X1	0.829
X2	0.684
X3	0.548
Y	0.847
Z	0.454

Table 4 above shows that the value RD > 0:50 despite the AVE of 0.4 54, which means below 0.5 but

can still be said to be sub-marginal. So it can be concluded that all construct indicators are reliable or meet the reliability test.

Table-5: Cronbach's alpha Value

Variable	Cronbach's Alpha
X1	0.807
X2	0.770
X3	0.791
Y	0.823
Z	0.502

Table 5 above shows that Cronbach's alpha value is > 0.70, so it can be concluded that all construct indicators are reliable or meet the reliability test.

Evaluation of the Structural Model (Inner Model)

Path Coefficient Test

Path coefficient evaluation is used to show how strong the effect or influence of the independent variable on the dependent variable. While the coefficient determination (R-Square) is used to measure how much the endogenous variable is influenced by other variables. R Square values are 0.67 (strong), 0.33 (moderate), and 0.19 (weak) [39]. Based on the data processing that has been done, the R-Square value is obtained as follows:

Table-4: R-Square Value

Variable	R-Square	R-Square Adjust
Y	0.558	0.516
Z	0.311	0.291

Based on the data presented in table 6 above, it can be seen that the R-Square value for the Accounting Information System Implementation variable is 0.558 or is included in the moderate category while the Accounting Information Quality variable is in the weak category because it has a value of 0.311. Obtaining explained that the percentage value of the magnitude of Accounting Information Systems is amounted to 55.80 % while the quality of accounting information that is 31.10% .

Hypothesis test

After the model analysis is done, the next analysis is hypothesis testing, this analysis is done by comparing the T-table value with the T-statistics value generated from the bootstrapping process in PLS. The hypothesis is accepted (supported) if the value of T statistics is higher than the value of the T-table (1,695) with a significance level of 5% (two tailed). The following are the results of bootstrapping and the calculation of the Hypothesis Test shown below:

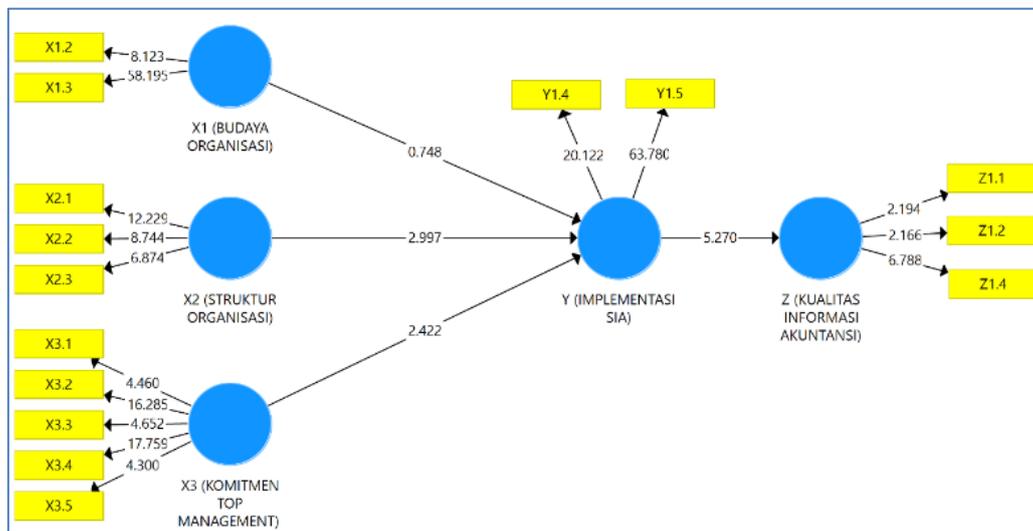


Fig-8: Bootstrapping Output

Table-6: Path Coefficient Value / Hypothesis Test

Hypothesis	Variable	coefficient Parameter	T Statistics	P Value	Information
H1	X1 => Y	0.161	0.748	0.455	Not Significant
H2	X2 => Y	0.324	2,997	0.003	Not Significant
H3	X 3 => Y	0.428	2.422	0.016	Significant
H4	Y => Z	0.558	5.270	0.000	Significant

Hypothesis Testing 1: Organizational Culture on the Implementation of Accounting Information Systems

Coefficient parameter lines derived from the culture of the organization (X1) on the implementation of accounting information system (Y) is equal to 16:10% by value of t-statistic of $0.748 < 1.987$ at significance level (significant) in the top 5% it means that the organizational culture (X1) has no significant effect so that the first hypothesis (H1) is rejected. This can happen because if the application of an accounting information system is not supported by a good organizational culture, there will be a failure in the accounting information system because organizational culture is a form or pattern of behavior or a way of acting for system users based on shared values, assumptions, beliefs, and norms in using accounting information systems which according to his considerations are valid and believed, thought and felt as the right way which he then taught to new users of accounting information systems in order to produce quality output.

Hypothesis 2 Testing: Organizational Structure on the Implementation of Accounting Information Systems

The coefficient parameter lines derived from the structure of the organization (X2) the implementation of the accounting information system (Y) is equal to 32.40%, with the value of the t statistic of $2.997 > 1.695$ level of significance (significant) below 5%, this means that a significant effect of culture organization (X2) and implementation of accounting information systems (Y) so that the second hypothesis (H2) is accepted.

This can happen because the organizational structure at PT Pegadaian (Persero) Tbk itself has a close relationship between employees and their activities with each other and with the whole, where the parts are tasks, jobs or functions. function and each member of the group of employees who carry it out. The organizational structure of PT Pegadaian (Persero) Tbk regulates the direction of the flow of important information generated by the accounting information system, and the organizational structure that shows the horizontal direction is the flow of data processing with various process steps. The Accounting Information System must ensure that the steps for recording transactions are in accordance with the organizational department that handles the transaction. .

Hypothesis Testing 3: Top Management's Commitment to the Implementation of Accounting Information Systems

The path parameter coefficient obtained from the commitment of top management (X3) to the implementation of accounting information systems (Y) is 42.80% with a statistical t value of $2.442 > 1.695$ significance level (significant) below 5%, this means

that it has a significant effect the commitment of the top management (X3) and the implementation of accounting information system (Y), meaning there by the hypothesis third (H3) is accepted.

This is because the commitment of top management is an important factor in the implementation of accounting information systems in a company. The support provided by top management in the implementation of accounting information systems carried out by subordinates/employees can improve the implementation of the company's accounting information systems due to the positive relationship between top management and employees who use accounting information systems.

Hypothesis 4 Testing: Implementation of Accounting Information Systems Against Quality of Accounting Information

The path parameter coefficient obtained from the implementation of the accounting information system (Y) on the quality of accounting information (Z) is 55.80% with a statistical t value of $5.270 > 1.695$ significance level (significant) below 5%, this means that the effect significant between the accounting information system implementation (Y) on the quality of accounting information (Z) means thus hypothesis third (H4) is accepted.

This can happen because the Accounting Information system of PT Pegadaian (Persero) Tbk can provide physical resources, and other components to convert economic data into accounting information, with the aim of creating satisfaction with the information needs of various users. Important information needed by PT Pegadaian (Persero) Tbk is strategic information, namely information related to the long-term life of the company, so accounting information is one of the important bases in making logical decisions and can lead to the desired action. With a good system is expected to produce a high quality information. PT Pegadaian (Persero) Tbk must maintain the quality of management information continuously such as excellence in information quality, cost management, processes for improving the quality of information. In addition, PT Pegadaian (Persero) Tbk has strict regulations regarding the role of information quality, information quality benchmarks, information quality strategies, and information quality audits.

CONCLUSION

Based on tests performed by SmartPLS 2.0 can be concluded that the results of testing the researchers found evidence that the organization's culture (X1) not significant effect on the implementation of the accounting information system (Y) on the PT Pawn (Persero) Tbk. This can happen because if the application of an accounting information system is not supported by a good organizational culture, there will

be a failure in the accounting information system because organizational culture is a form or pattern of behavior or a way of acting for system users based on shared values, assumptions, beliefs, and norms in using accounting information systems which according to his considerations are valid and believed, thought and felt as the right way which he then taught to new users of accounting information systems in order to produce quality output. In addition, organizational culture has no significant effect on the Implementation of Accounting Information Systems at PT Pegadaian (Persero) Tbk, West Jakarta because of habits such as attitudes or behavior of lack of trust, indifference, lack of mutual respect for each other between individuals in implementing good system implementation in the organization.

Then the organizational structure (X2) and Top Management Commitment (X3) have a significant effect on the implementation of accounting information systems (Y). This can happen because the organizational structure at PT Pegadaian (Persero) Tbk itself has a close relationship between employees and their activities with each other and with the whole, where the parts are tasks, jobs or functions. function and each member of the group of employees who carry it out. The organizational structure of PT Pegadaian (Persero) Tbk regulates the direction of the flow of important information generated by the accounting information system, and the organizational structure that shows the horizontal direction is the flow of data processing with various process steps. The Accounting Information System must ensure that the steps for recording transactions are in accordance with the organizational department that handles the transaction.

At PT Pegadaian (Persero) Tbk. Then the implementation of the accounting information system (Y) has a significant effect on the quality of accounting information (Y) at PT Pegadaian (Persero) Tbk. Then the commitment of top management has an effect on the implementation of accounting information systems, possibly because the commitment of top management is an important factor in the implementation of accounting information systems in a company. The support provided by top management in the implementation of accounting information systems carried out by subordinates/employees can improve the implementation of the company's accounting information systems due to the positive relationship between top management and employees who use accounting information systems.

Some suggestions that can be made in future research are suggested to further researchers to conduct research on the same topic because in this study there were several variables that had no effect, by adding indicators that were not used in this study in order to obtain a stronger contribution of influence between Organizational Culture and Implementation of

Accounting Information Systems in improving the Quality of Accounting Information. Future researchers can use the same research method, but with different units of analysis, population, and samples in order to obtain conclusions that support and strengthen the theories and concepts that have been built previously by both researchers and previous researchers. Practitioners, overall the research variables already have an influence between the variables, but the organizational culture variable obtained results that have no significant effect and seen from the respondents' answers to all indicators such as norms, values, rules and organizational climate, the results are still lacking. Therefore, the organization should carry out socialization and publication of the vision and mission that has been set and supported by adequate facilities and infrastructure.

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