

Organizational Culture and Structure Survey on Success Accounting Information System

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Abstract— This study uses a large influence organizational culture and organizational structure on the quality of information systems accountancy using purposive sampling method. Organizational culture is the value of an organization's habits in a company. Company structure is a chart of an organization. The success of an accounting information system is the effectiveness or quality of a system's success. The data used are primary data and use descriptive methods and verification methods as well as approaches quantitative. By distributing questionnaires and interviews. The statistical tests used namely validity, reliability, classical assumptions, simple linear regression, correlation coefficient and t- test , processed statistically using the program SPSS version 25. The purpose of this research is to determine the extent of the influence of organizational culture variables on the success of accounting information systems and organizational structure on the success of accounting information systems.

Keywords— *Organizational Culture, Structure, Accounting Information Systems*

I. INTRODUCTION

Companies generally implement principle management modern, like approach structure, system, strategy, Management By Objective , And and so on . Problems in manage organization among them culture organizations with different cultures . The iorganizational culture, because in reality to form every person which There is in inside become worker Which enthusiastic, more enthusiastic. Every organization own source Power man diverse. This diversity includes education level, experience, and also background behind culture to work together and strive in efforts to realize its purpose (Ginting, 2023:1).

Cultural issues in the stability dimension, PSSI in the environment Still Lots work Which must fixed. Matter Which must fixed by PSSI, namely organizational culture , it cannot be assumed that once Changing norms (statutes, AD/ART) automatically changes behavior and stability . Many of the Company's decision-making processes monopolized And decided in a way unilateral in among others policies related to HRD, finance, sponsorship, etc. without going through the mechanism meeting directors as should be .

Organizational structure is the same as a chart organization, management in an organization. The chart can be easily found in the institution government or private companies. M describes who occupies what positions, how members of the organization are grouped, and who gave the report. A simple chart to complex , activity process in in organization (Kusumaryoko, 2021:97)

. The problem of organizational structure in the formalization dimension, as form of follow-up to Ministerial Circular Letter No. 15 of 2023 concerning Procedures for Assessing Structural

Simplification Organization And Adjustment System Work Simplification Structure Organization.

systems are very important for decision makers. decisions because it provides the right direction for a process and solution to be implemented. The more complete and transparent the information naturally will make it easier its user

Phenomenon about success system information accountancy on dimensions availability and security occur at PT Bank Syariah, disruption issues alleged attack ransomware experienced by BSI and threatened a 1.5 TB leak with 15 million customer and employee data

The formulation of the research problem is:

1. How is the Organizational Culture in the company?
2. How big is the influence of Organizational Culture Implementation on Quality? System Information Accountancy at the company?
3. What is the organizational structure in the company?
4. How much big influence Structure Organization to K success System Information Accounting in the company ?
5. How to be successful System Information Accounting in the company ?

The usefulness of this research in the development of science, especially for academics and problem solving, namely in companies regarding the variables of culture, structure, and success of Accounting Information Systems.

II. EASE OF USE

2.1.1 Organizational Culture

Organizational culture is a description about How for member to perceive organization according to they, the organization does not only related with results evaluation. Value which has certain characteristics because each organization has differences fundamental between one organization with others. It is concluded that culture organization is a application of values, norm, belief, tradition And method think Which own Characteristics:

1. Innovation and risk taking
2. Characteristics Which push for employee in a organization For more innovative and willing to take risks.
3. Attention Which Details: Employee in a organization sued more increase precision, analysis to a matter use get results Which accurate.
4. Orientation results: Management levels focus on results just
5. Orientation on man: Management decisions focus on the calculation of the effects of outcomes. on person in an organization.

6. Orientation team: Assess the extent to which work activities within the organization are working in form team and not individual.
7. Aggressiveness: Employee sued more aggressive And competitive, competing And give matter new
8. Stability: Activity Which in where organization maintain all condition Which still and does not change.

2.1.2 Organizational structure

Muhtadin And Joseph (2023:169) state structure organization is tool For help management reach the purpose. It is the same Until, et al. (2023:93) state that structure organization is a visual diagram representing the hierarchy, roles, and responsibilities of employees in company. Structure organization use market, location geographical, product functions, or processes for guidance depending on the size of the business. six key elements in designing structure organization, that is :

1. Specialization Work

Job specialization describes activities within organization is divided into separate jobs, dividing the work into some level by individual Which separated.

2. Departmentalization

Departmentalization is grouping work so that task together can be coordinated.

a) Chain Command

The chain of command is an unbroken line of authority that elongated from peak organization down.

b) Range Control

Range control is a number of subordinate Which can controlled by a manager.

c) Centralization And Decentralization

Centralization is the level at which decision making is centralized. at a single point in the organization.

d) Formalization

Formalization is the level of work in an organization standardized.

2.1.3 Success of the System Information Accountancy

The success of an Accounting Information System is the effectiveness or success of a quality Accounting Information System. Taufiq (2022:33) state that understanding from Quality is conformity with standards Which determined. According to Dewianawati, et al (2023:181) said that the definition of Quality is a measure, an effort to determine whether the quality, level or something is good or bad. exceed consumer expectations. Five principle base in measure reliability system information accounting, namely :

a) Security

System information must safe from user Which No concerned, draft integrity show that system information is a combination of various data processing systems that exist throughout the world organization.

b) Confidentiality

Information sensitive protected disclosure Which No legitimate.

c) Privacy

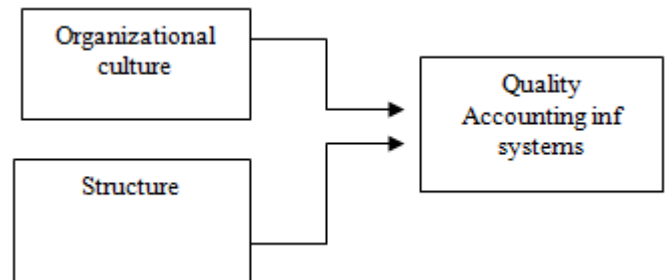
Information personal about customer collected, used And maintained by Which appropriate.

d) Processing Integrity

Data processed in a way accurate, complete, appropriate time And with authorization Which appropriate.

e) Availability

System available For fulfil provision operational and contractual.



III. METHODE

Method study Which will used as research including:

1) Descriptive

Study descriptive describe a condition or phenomenon . Study descriptive can please with cases certain or in accordance

population Which Enough wide. The researcher in study This No do manipulation or give treatments certain to object study. Specificity study descriptive is aims to solve current problems faced today And aiming gather data or information For arranged, explained and analyzed. This research is usually not accompanied by a hypothesis. Verification

Verification research is research that aims to test something. theory. Besides That type study This aiming For test truth a phenomenon .

2) Approach quantitative

The quantitative approach is the activity of collecting, processing, analyzing and presentation of data based on the number or amount of work done using SPSS

Research design involves several stages such as:

- 1) Identification and selection of research problems. In this study, problem identification begins by looking at and searching for several surrounding phenomena sourced from news in online media.
- 2) Selection of conceptual framework. The conceptual framework is compiled based on the research sources found.
- 3) Formulating research problems and making hypotheses This research formulates two problems and hypotheses.
- 4) Building an investigation or experiment. This research involves observing objects and carrying out surveys.
- 5) Selecting and defining the measurement of variables using an ordinal scale because the data obtained is in the form of a ranking. 6) Selecting procedures and techniques, non-probability sampling because not all populations in the West Bandung Inspectorate are samples.
- 6) Develop tools and techniques to collect data. In this research, the technique

- 7) Editing and processing data Before use, the research instrument was tested for validity and reliability.
- 8) Analyzing data and selecting statistical procedures
- 9) Reporting research results Researchers prepare reports based on the results obtained.

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