INFLUENCE OF ORGANIZATIONAL CULTURE AND INTERNAL CONTROL ON ACCOUNTING INFORMATION SYSTEMS

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Abstract: This study aims to determine the effect of organizational culture and internal control on accounting information systems using partial t-test and simultaneous F-test. The method used in this study is a quantitative method that uses parametric statistics. Data collection techniques in this study by conducting interviews, distributing questionnaires, documentation and literature. The population and sample in this study were 33 in the Waluran Health Center, Jampang Kulon Health Center, and Surade Health Center. The data analysis technique in this research is by testing the validity test. Reliability test, classical assumption test, multiple regression test, and hypothesis testing. The results of this study assisted by *SPSS* can be concluded that Organizational Culture and Internal Control have a positive and significant effect on accounting information systems.
Keywords: Accounting Information Systems, Internal Control, Organizational Culture.

INTRODUCTION

Community Health Center is a city or district public health service unit which has a role in health development in an area. Puskesmas are located in various places, both in cities and in rural areas, because puskesmas have an obligation to fulfill the wishes of the people who want to live a healthy life, as stated by the Decree of the Minister of Health of the Republic of Indonesia No.128/Menkes/SK/II/2004. efficiency is already a requirement that must be met. Likewise with the world of health, especially health centers, one of the most important things is about accounting information to the government and also experts which will be used to fulfill responsibilities in managing data in the form of managing funds and financial reports. This accounting information is to facilitate the government in controlling all assets. The accounting information system is a network of all procedures, forms, records, and tools used to process financial data into a form of report that will be used by management in controlling its business activities and subsequently used as a management decision-making tool. In addition to implementing programs mandated by the central government through the ministry of health, local governments are also given the freedom of autonomy to choose and develop their own health information system in the area, both at the health office and at the puskesmas. (Law of the Republic of Indonesia Year 2009 concerning Health / Ministry of Health) The development of technology and information in this era of globalization is increasingly rapid, this of course must be balanced with the development of increasingly sophisticated information systems, so that it can produce fast, accurate and efficient information for everyone.

The quality of accounting information is closely related to the company's performance, this is realized through the company's current year's profit. The

increasing quality of information has an impact on increasing the understanding of organizational managers in responding to any changes from within and from outside the organizational environment quickly and accurately Susanto (2017). Therefore, to produce a good information system, supporting elements are needed and one of them is organizational culture and internal control. Every organization has a different culture that is applied in their organization. This organizationalculture can be a benchmark as well as the identity of an organization, because a culture that is suitable to be applied in an organization is not necessarily suitable if applied in other organizations. Organizational culture is a pattern of various basic assumptions that are found, created or developed by a group with the aim that the organization learns to overcome and overcome problems that arise as a result of external adaptation and internal integration that has been going well enough Schein, Organizational Culture (Yusuf 2020) In addition to organizational culture, internal control also has an important role in the quality of accounting information systems. If the internal control is carried out properly, it is certain that theresulting accounting information system will be good. According to the Financial Services Authority (OJK) internal control is a system designed by companies to improve efficiency, secureassets, maintain accuracy of accounting data, enforce discipline, and increase employee compliance with company policies. Based on the above, it can be ascertained that organizational culture and internal control have animportant role in ensuring the quality of an accounting information system, therefore the puskesmas must pay close attention to how the organizational culture is applied and must carry out internal control as well as possible. Quoted from Tribunnews.com, Based on the Examination Results Report (LHP) throughout the first semester of 2017, the Financial Audit Board (BPK) found that there were 1,137 non- compliance in the management of state finances. One of the weaknesses found was the weakness of the accounting control system and reporting with detailed recordings that had not been carried out or were inaccurately carried out by as many as 61 K/L (146 issues), the report preparation process was not in accordance with the provisions in 53 K/L (166 issues), the information system inadequate accounting and reporting in 36 K/L (64 issues), and the accountingand reporting system has not been supported by adequate human resources in 5 K/L and 5 issues. The following are some previous researchers who conducted research: Based on the results of research conducted by previous researchers, namely Devi Eryana (2019) that organizational culture and internal control have a significant effect on accounting information systems, which means H0 is rejected and H1 is accepted.

Furthermore, the results of research by Dea and Mohammad (2011) that organizational culture has a dominant influence on accounting information systems, which means that H0 is rejected and H1 is accepted. Furthermore, the results of research conducted by (Ria, Rahmawati 2017) that internal control affects the quality of management accounting information systems. The management accounting information system is considered not fully qualified because the general control and application control have not run perfectly. Furthermore, the results of research conducted by Taufik And Akbar (2018) that organizational culture and organizational structure have an influence on the accounting information system at Baitulmaal Wattamwil (BMT) in DKI Jakarta. While the research conducted by Yuwita Agustina and (Damanik 2021) that organizational culture has no significant effect on the

application of accounting information systems (Y) at PT Pegadaian (Persro) tbk. While the organizational structure and commitment of Top Management have a significant effect on the implementation of the accounting information system (Y) at PT Pegadaian (Persero) tbk. Then the application of the accounting information system (Y) has a significant effect on the quality of accounting information at PT Pegadaian (Persero) tbk.

Organizational culture can be defined as a set of system values (values), beliefs (beliefs), assumptions (assumptions), or norms that have long been in effect, agreed upon and followed by members of an organization as a guide for behavior and solving organizational problems. Organizational culture is also called corporate culture, which is a set of values or norms that have been in effect for a long time, shared by members of the organization (employees) as behavioral norms in solving organizational problems (companies). In organizational culture, values are socialized and internalized within members, animating each person in the organization. Thus, organizational culture is the soul of the organization and the soul of the members of the organization Kilmann et al (Sutrisno 2018)

A strong organizational culture supports the company's goals, whereas a weak or negative culture hinders or contradicts the company's goals. A strong and positive organizational culture greatly influences the behavior and effectiveness of the company's performance as stated by Deal & Kennedy, Miner, Robbins (Sutrisno 2018) because it causes the following:
1. Key values that interweave, socialize, internalize, animate in members, and are invisible forces.
2. Employee behavior is unconsciously controlled and coordinated by informal or invisible forces.
3. Members feel committed and loyal to the organization.
4. The existence of deliberation and togetherness or participation in meaningful matters as a form of participation, recognition, and respect for employees.
5. All activities are oriented or directed to the mission or goals of the organization.
6. Employees feel happy, because they are recognized and appreciated for their dignity and contribution, which is very rewarding.
7. There is coordination, integration, and consistency that stabilizes the company's activities.
8. Strong influence on the organization in three aspects: the direction of organizational behavior and performance, its distribution to members of the organization, and its strength, namely to pressure members to implement cultural values.
9. Culture affects individual and group behavior

The following are some definitions of internal control from various sources according to experts:
1. OSO (Committee of Sponsoring Organization)
   COSO is the committee that makes the framework for the concept of internal control that is widely used by national and multinational companies today. COSO defines internal control as a process influenced by the board of directors, management and employees designed to provide assurance that the organization can achieve its objectives through:

a. Production efficiency and effectiveness;
b. Presentation of financial statements that can be accounted for;
c. Compliance with applicable laws and regulations.
2. IFAC (International Federation of Accountants)
   IFAC defines internal control as a system owned by the organization to manage risk that is implemented, understood, and supervised by the leadership, management, and employees to gain profits and prevent losses in order to achieve organizational goals.
3. OJK (Financial Services Authority)
   According to OJK, internal control is a system designed by the company to improve efficiency, secure assets, maintain accuracy of accounting data, enforce discipline, and increase employeecompliance with company policies.

The main purpose of control is so that the company can achieve its goals by obtaining opportunities and benefits and preventing the risk of loss, including preventing employee fraud such as administrative fraud or financial fraud.
Meanwhile, the other objectives of internal control are:
1. Produce information such as financial reports that can be trusted and accounted for.
2. Ensure that all company activities comply with applicable laws and regulations.
3. Improve efficiency and prevent waste management of company resources.
4. Ensure that all members of the company or organization know and comply with the policiesthat have been made.
5. Maintain company assets.
6. Ensure the security of the company's operations.

In an institution the system is something that is very important, this is because the system plays a role in supporting the performance of existing companies or institutions, both large and small institutions. To be able to run well, a system requires cooperation between the elements associated with the system. A system operates in a network of procedures that are interrelated or related to complete a set of goals and objectives. What is meant by the system itself is a seriesof two or more interconnected components that interact to achieve a goal Romney & Steinbart (Anna marina et all 2017)

Loudon (Anna marina et all 2017) has stated several notions of information, he said that information is data that has been created and processed with a certain method into a form that will later have a certain meaning for humans as users.

Accounting is the art of recording, classifying, summarizing, and reporting transactions in a systematic manner in terms of content and based on generally recognized standards. Accordingto Prof. Bambang Sudibyo accounting is a discipline of information engineering and financial control.

An accounting information system is a network of all procedures, forms, records, and tools usedto process financial data into a form of report that will be used by management in controlling its business activities and subsequently used as a decision-making tool. Management decision.

The accounting information system has a goal that it wants to achieve, and one of the main objectives of the accounting information system is to create internal control that becomes a healthy management culture, and in addition to these main objectives,

SIA also intends to:
1. Collect and store data about the company's financial activities and activities.
2. Processing data into information that can be used in the decision-making process.
3. Controlling all aspects of the company.

Research Purposes:
- To determine the influence of organizational culture on accounting information systems
- To determine the effect of internal control on the accounting information system
- To determine the influence of organizational culture and internal control on accounting information systems

Research Hypothesis
The following are some previous researchers who conducted research: Based on the results of research conducted by previous researchers, namely Devi Eryana (2019) that organizational culture and internal control have a significant effect on accounting information systems, which means H0 is rejected and H1 is accepted.

Furthermore, the results of research by Dea and Mohammad (2011) that organizational culture has a dominant influence on accounting information systems, which means that H0 is rejected and H1 is accepted. Furthermore, the results of research conducted by Ria, and Rahmawati (2017) that internal control affects the quality of management accounting information systems. The management accounting information system is considered not fully qualified because the general control and application control have not run perfectly. Furthermore, the results of researchconducted by Taufik And Akbar (2018) that organizational culture and organizational structure have an influence on the accounting information system at Baitulmaal Wattamwil (BMT) in DKI Jakarta. While the research conducted by Yuwita Agustina and Damanik (2021) that organizational culture has no significant effect on the application of accounting information systems (Y) at PT Pegadaian (Persro) tbk. While the organizational structure and commitment ofTop Management have a significant effect on the implementation of the accounting information system (Y) at PT Pegadaian (Persero) tbk. Then the application of the accounting information system (Y) has a significant effect on the quality of accounting information at PT Pegadaian (Persero) tbk.

Based on the hypothesis in the previous research above, the following hypotheses can be taken: H0 = There is no influence of organizational culture on accounting information systems.
H1 = There is an influence of organizational culture on accounting information systems.
H0 = There is no influence of internal control on the accounting information system.
H2 = There is an influence of internal control on the accounting information system.
H0 = There is no influence of organizational culture and internal control on the accounting information system.
H3 = There is an influence of organizational culture and internal control on the accounting information system.

METHODS

The method used in this study is a quantitative method and uses an associative approach. Sugiyono, (2017) states that the quantitative method is a research method based on the philosophy of positivism, used to examine a particular population or sample, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is carried out quantitatively/statistically with the purpose of testing the established hypothesis.

Sugiyono, (2017) an associative approach is used to find out how far the influence of accounting information systems is. The population in this study were Waluran Health Center, Jampang Kulon Health Center, and Taman Jaya Health Center with a sample of 33 objects in this study, namely Organizational Culture, Internal Control, and Accounting Information Systems. The sampling technique used is non-probability sampling using saturated sampling. Saturated sampling is a sampling technique in which all the population is sampled. The data analysis technique used in this research is normality test, heteroscedasticity test, multiple linear regression test, t test, F test, and coefficient of determination test. Normality test is used to see whether the data used is normally distributed or not. Heteroscedasticity test is used to see whether the data spread randomly or form a pattern. Multiple linear regression analysis was used to test the hypothesis by looking at the convincing output for further analysis. Hypothesis tests such as t-test, F-test, and coefficient of determination test are used to see how much influence the independent variable has on the dependent variable.

RESULTS AND DISCUSSION

Classic assumption test

The results obtained from the Kolmogrof Smirnov test obtained the Asym value of 0.200 which is greater than 0.05. So it can be stated that the data is normally distributed. From the results of the multicollinearity test, the value of the Collinearity Tolerance variable for Organizational Culture is 0.491 which means it is greater than 0.10 and the VIF value is less than 10, which is 2.036. The Internal Control Variable has a Colinearity Tolerance value of 0.491 which means it is greater than 0.10 and VIF value is less than 10, which is 2.036. So that the independent variable does not occur multicollinearity. The results of the heteroscedasticity test obtained a significance value of X1 of 0.502, and the value of X2 of the variable 0.513, which means that the value of the two variables is greater than 0.05, so it can be concluded that there is no heteroscedasticity.
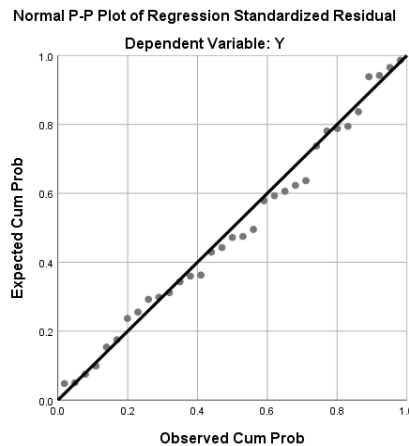
Figure.1 Kolmogrof Smirnov
SPSS 25 source: processed data (2022)

Based on the P-plot graphic above, that the data spreads around the diagonal line and follows the direction of the diagonal line or the histogram line shows a normal distribution pattern, then the regression model fulfills the assumption of normality and the regression model is feasible fortesting.

Table 1 Multicollinearity Test Results

Coefficients[a]								
Model		Unstandardized Coefficients		Standard ized Coefficients		T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta				Tolera nce	VIF
1.	(Constant)	25.860	3.084		8.384	.000		
	(X1) Organization alCulture	.306	.103	.561	2.982	.006	.491	2.036
	(X2)Internal Control	.562	.109	.969	5.147	.000	.491	2.036

Dependent Variable: Quality of Accounting Information System (Y)
SPSS 25 source: processed data (2022)

The results of the output above show that the Colinearity Tolerance value of the Organizational Culture variable is 0.491, which means it is greater than 0.10 and the VIF value is less than 10, which is 2.036. The internal control variable has a Colinearity Tolerance value of 0.491, which means it is greater than 0.10 and the VIF value is less. of 10, the value is 2.036. So it can be stated that the two independent variables do not occur multicollinearity symptoms.

Table 2 Heteroscedasticity Test Results

Coefficientsᵃ						
Model		Unstandardized Coefficients		Standardized CoefficiEnts	**t**	**Sig.**
		B	Std. Error	Beta		
1. (Constant)		1.891	1.855		1.020	.316
(X1) Organizationa lCulture		.042	.062	.176	.680	.502
(X2)Internal Control		.043	.066	.171	.662	.513

a. Dependent Variable: RES2

SPSS 25 source: processed data (2022)

From the output results above, it is explained that the sig value of the X1 variable, and the X2 variable is greater than the significance value, the X1 variable sig value is 0.502 and the X2 variable value is 0.513 meaning that the significance value of the two variables is greater than So it can be concluded that there is no heteroscedasticity problem in the regression model.

Hypothesis testingt test (Partial)

Table 3. t test results

Coefficientsᵃ						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	25.860	3.084		8.384	.000
	(X1) Organizationa lCulture	.306	.103	.561	2.982	.006
	(X2)Internal Control	.562	.109	.969	5.147	.000

a. Dependent Variable: Accounting Information System (Y)

SPSS 25 source: processed data (2022)

1. Testing the coefficient of Organizational Culture (X1)
   The results obtained in the table above show the significance value of the X1 variable, which is 0.006, which means the significance value is less than 0.05. So it can be concluded that organizational culture (X1) has a partially significant positive effect on accounting information systems (Y).
2. Testing the coefficient of Internal Control (X2)
   The results obtained in the table above show the significance value of the X2 variable of 0.000, which means that the sig value is less than 0.05. So it can be concluded that there is a partially significant positive effect on the accounting information system (X2)

Table 4. F Test Results

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	137.754	2	68.877	13.731	.000^b
	Residual	150.489	30	5.016		
	Total	288.242	32			

a. Dependent Variable: Y
b. Predictors: (Constant), X2, X1

SPSS 25 source: processed data (2022)

It is known that the significance value is 0.000, which means the significance value is less than 0.05. So it can be concluded that H0 is rejected and H1 is accepted, which means that organizational culture (X1) and Internal Control (X2) have a significant simultaneous effect on accounting information systems (Y).

Coefficient of Determination Test

Table 5. Coefficient of Determination Test Results

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of theEstimate
1	.691^a	.478	.443	2.23971

SPSS 25 source: processed data (2022)

Based on table 5 above, it is known that the value of R Square is 0.478 Or (47.85). This shows that the percentage value of the X1 (organizational culture) and X2 (Internal Control) variables on the Y variable (Accounting Information System) has an influence of 47.8%, while the remaining 53.2% is influenced by other variables that are not included in the this research.

Discussion
Organizational Culture (X1)
The results of the study explain that the influence of organizational culture on the quality of accounting information systems has a significant positive effect. This is taken from the results of hypothesis testing using the t test which shows that the t value for Organizational Culture is 2,982. while for the value of t table (DF=n-k)= 2.042 so that t count > t table. And for the significance value obtained is 0.006 so that sig < 0.05. So it can be concluded that there is a significant positive effect between organizational culture variables on accounting information systems.

Internal Control (X2)

The results of the study explain that the influence of Internal Control on the quality of the accounting information system has a significant positive effect. This is taken from the results of hypothesis testing using the t-test which shows that the t-count value for Organizational Culture is 5.147, while the t-table value (DF=n-k) = 2.042 so that t-count > t-table. And for the significance value obtained is 0.000 so that sig < 0.05. So it can be concluded that there is a significant positive effect between the Internal Control variables on the Accounting Information System

The Influence of Organizational Culture and Internal Control on the Quality of Accounting Information Systems

The results carried out on hypothesis testing, namely the F test, it was found that the calculated Fvalue = 13,731 and f table (DF1 = k-1, DF2 = n-k) obtained a value of 3.315 which means the calculated F value is greater than the F table value, for the significance value, namely 0.000 which means the significance value is less than 0.05. So it can be concluded that H0 is rejected and H1 is accepted, which means that organizational culture (X1) and Internal Control (X2) have a significant simultaneous effect on the accounting information system (Y).

CONCLUSION

The results of hypothesis testing on organizational culture variables show that organizational culture has a significant relationship to the quality of accounting information systems. The quality of the accounting information system in this study is due to the effectiveness that forms the organizational culture. The results of hypothesis testing on internal control variables show that internal control has a significant relationship to the quality of accounting information systems. Regarding the elements in internal control such as the implementation of evaluation and supervision carried out and the compliance of all employees with existing rules. So that makes the goal of a quality information system at the puskesmas. This means that the internal controls in these health centers are running well. Jampang Kulon Public Health Center, Waluran Health Center and Surade Health Center have implemented organizational culture and internal control in producing a good accounting information system. It can be seen in the activities of the Puskesmas that the division of labor such as patterns of coordination, communication, and workflow is also a good formal power in the baitul arqom which produces good outputs due to the use of flexible, efficient, easily accessible and timely information systems.

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