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Organizational Factors on the Quality of Financial Applications in Insurance Companies

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Abstract. This study to find out the influence of the organizational environmental factors on the quality of Financial Application in insurance companies. This research is motivated by the problem of the low quality of Financial Applications in several insurance companies in Indonesia, because many financial applications are not integrated and often experience interference. Research used descriptive and qualitative methods. The sample in this study were 35 financial accounting units of insurance companies in Bandung city, which were selected based on the Simple Random Sampling technique. To test the effect between variables, multiple linear regression analysis was used. The results showed that information technology had a positive effect on the quality of financial applications, top management support had a positive effect on the quality of financial applications and organizational culture had positive effect on the quality of financial applications.

Keywords: IT, top management support, organizational culture, quality Financial Application.

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INTRODUCTION

Information Technology (IT) is a different concept with information systems. Information Technology is the use of electronic telecommunication equipment to prepare information, while information systems are a collection of components used to process data into information for various users. Implementation of information systems in the business world is known as software or applications that have functions for the efficiency and effectiveness of operational business in organization. The quality of Financial

Application is very dependent on the information Technology which organization used.

Very fast development of information technology and increasingly fierce business competition are the main factors in the use of financial applications in various industries (Bodnar & Hoopwood, 2014). Application designers need to consider the right information technology design in the planning and development process of financial applications in an organization. The application of appropriate IT to produce quality financial applications

(Gelinas & Dull, 2012). The right IT can improve the quality Practice of finance in an organization, so that it has an impact on the production of quality finance information as the basis for determining policies in an organization (Krismiaji, 2015).

The concept of Accounting information system (AIS) quality shows the achievement of successful financial applications in an organization in providing products/services according to user needs and in helping various jobs effectively (Puspitawati & Susanto, 2018). The quality of financial applications is basically the quality of information systems. The criteria can used to measure quality of financial applications are system use and user satisfaction. System use is a condition when the information system application that has been provided by an entity is used by its users in helping various daily activities. users will use the application because users feel the application can help them effectively and efficiently. The concept of user satisfaction is a response shown by users through a sense of satisfaction with the use of accounting software provided by the organization (DeLone & McLean, 1992).

Quality financial applications can be built through the support of company executives. support from company executives or known as top management support is support provided by top management to ensure that company goals can be achieved (Romney, Marshall B & Steinbart, 2018). High business competition requires top managers to encourage company stakeholders to plan the development and implementation of financial applications properly (Marakas & O'Brien, 2014). Support of company executives is the key to the successful implementation of financial applications that are used by various companies to

achieve various strategic goals (Schroeder, Richard G, 2011), by ensuring that financial applications have been developed properly, companies have optimal sources of strength to face business competition (K. C. & J. P. L. Laudon, 2016).

Organizational culture is organizational factors that affect the quality accounting practices in various companies. Organizational culture is a frame of mind that reflects the attitudes, values, norms, rules, and expectations shared by members of the organization (Greenberg & Baron, 2015). Furthermore according to Cenik & Hendro (2016) organizational culture describes the beliefs, attitudes, and values that are owned and appear in the organization. Organizational culture can be reflected through innovation and risk taking, attention to detail, result orientation, aggressiveness, and stability (Robin, S & Judge, 2013).

The problems in this study were triggered by the low quality of financial applications in various companies in Indonesia. The low quality of financial applications is triggered by frequent interruptions, low level of application security, not according to user needs and not well integrated. The problem is suspected because the company does not consider organizational environmental factors in the process of designing applications that will be used by the company. The existence of these problems encourages researchers to examine whether organizational environmental factors affect the quality of current financial applications.

Organizational environmental factors have been shown to have an effect on the quality of practical and theoretical financial applications. Najab Abadi, et al and Nelsi Wisna (2013) succeeded in proving that improved IT quality contributed to the increase in the quality of financial applications. The results of research by

Ulfrida Rahmi, et al in 2019 succeeded in proving that IT and information quality affect the quality of using financial applications.

Research Al-Hiyari, et.al (2013) proved the successful use financial applications is the support from company executives by ensuring adequate resources including human resources in system implementation. Sharma and Yaton (2003) succeeded in proving top level support is an important factor in the successful practice of financial application (AIS), then the results of research by Muhammad Faishal Murtadho, et.al (2018), Puspitawati L. & Wisdayanti M (2020) and Puspitawati L. et.al (2021) also prove that increasing support from corporate executives had a effect on improving the quality of financial applications used by various organizations in Indonesia.

The results of studies by Nusa I.B.S (2015), Trimayanti N (2017), Amran & Iswara (2018), Gun Gunawan (2019), Puspitawati L & Indriani (2020) and Nurliyani, et.al (2020) show organizational culture is the organizational factors that affect the quality of financial applications.

These various studies have proven that IT, top management support and organizational culture are variables that have an important contribution in improving the quality of financial applications in various companies in the world. However, until now there has been no research that accommodates all these variables into a comprehensive research model. This research aim to elaborating the variables that have been proven to have a contribution to the quality of financial applications into a comprehensive research model.

THEORETICAL REVIEW

Information Technology.

According to experts, IT is a technology used to produce information. Another definition states that IT is a set of components/equipment that assists in generating information. Furthermore, Romney and Steinbart (2021) define IT as an electronic device used to process data into information that is used in effective decision making. IT has various components are hardware, software, brainware, databases and networks and communications (Susanto, 2017a).

Top Management Support.

Some experts argue that the support of company executives is the support provided by the executive board related to various incentives related to the success of companies implementing various information systems to assist daily operational activities. According to O'Brien & Marakas (2014) support from top management is the behavior of executive management related to the planning, development and implementation of information systems within the organization. Then, according to Romney & Steinbart (2018) top management support is support carried out by executives or parties responsible for the company's success to achieve specific company goals. Robbins & Coulter (2016:38) argue that executive support is the encouragement given by those who are responsible for making decisions in an organization, and setting goals and plans in making decisions. Griffin & Morehead (2014) say, executive support is very important for the successful implementation of work teams, top managers need to emphasize strong business reasons in moving the team and preparing the team if something goes

wrong. Executives must go directly to their subordinates to explain the process of change towards a team-based organization. Siau (2012) states that there are three main elements to measure support from top management, there are: goal alignment, resource allocation, and top management involvement to encourage and motivate employees in adjusting the implementation of the system.

Organizational Culture

In general, organizational culture is the shared assuredness, attitudes, values, norms, & expectations that generally owned and arise in an organization. Robbins & Judge (2013), organizational culture as a system for transferring norms/rules/behaviors that mutually agreed upon by all parts of organization that characterize/differentiate the organization from other organizations. According to Greenberg J. (2015), organizational culture is frame of mind consisting shared assuredness, values, norms, and expectations made by parts of organization. Meanwhile, Ardana C. & Hendro L. (2016) state that organizational culture is the assuredness, attitudes, and values that are generally owned and arise in an organization. According to Robbins and Timothy (2012:554), organizational culture reflects characteristics: innovation & risk taking, Attention to detail, Results Orientation, People Orientation, Team Orientation, Aggressiveness and Stability.

Quality of Financial Application.

Financial applications in business practice are known as AIS is a harmonization of various subsystems that aim to process financial data into financial information that is useful for strategic decision making. Furthermore, Puspitawati, L. & Anggadani, S. D. (2014: 57) stated, AIS is a system for organizing forms, records and reports

financial data with the aim of being able to serve financial information needed by users in making decisions and to facilitate the management of a company. Components of AIS may consist of Hardware, Software, Brainware, Procedure, Database and Database Management Systems & Telecommunications Network Technology (Susanto A, 2013).

Quality is the conformity between the required specifications compared to the specifications produced by the company (Susanto, 2013). The quality of AIS usually boils down to improving organizational performance for decision making. Combining technical efficiency with sensitivity to organizational needs and human needs is a trigger for higher satisfaction and productivity of an application used by the organization (Laudon & Laudon, 2016). The quality of the AIS shows a harmonious integration between the components of the AIS to achieve information user satisfaction (Susanto, 2017b). DeLone & McLean (1992) use successfull to indicate the quality of information systems, while Stair & Reynolds (2012) use user satisfaction to indicate the successful implementation of financial applications. Based on this statement, it can be concluded that the quality of AIS is a measure of the successful use and satisfaction of users of financial applications in organizations. Krismiaji (2015) shows the quality of financial applications through the characteristics: Adaptability, Usability, Integrity Reliability and Response Time. Meanwhile, according to Stair & Reynolds (2015: 57) the quality of financial applications in general must meet the criteria of being flexible, efficient, easily accessible, and timely.

Information Technology (IT) and Quality of Financial Application

The quality of financial applications in practice and development is largely determined by IT which describes the use of hardware, software and other related system components to improve the quality of various applications (non-financial finance) in organizations (Barganof, Simkin, & Norman, 2010). Proper use of IT can improve the quality of financial applications used by organizations (Romney, Marshall B & Steinbart, 2012).

This concept is further studied by Ghasemi *et.al* (2011) has proven evidence Implementation of IT has affects successful implementation of AIS in organization. Furthermore, Majed Alsharayri (2012) conducted the same study and succeeded in proving that IT has effect on the effectiveness of AIS. Then Najab Abadi, *et.al* and Nelsi Wisna (2013), results of the study that showed an increase in IT would improve the quality of AIS. Likewise, the results of research by Ulfrida Rahmi, *et.al* in 2019 succeeded in proving that IT, information quality have influence on the satisfaction users of AIS Application.

The Effect of Top Management Support on Quality Financial Application.

The successful implementation of financial applications is not only determined by technical mastery, but is also influenced by organizational environmental factors. Support from company executives (top management) greatly determines the quality of financial applications (Bodnar & Hoopwood, 2014). Executive support is required for the successful implementation of various projects including the development of financial applications. Executives will use various ways to successfully develop the financial application (Daft & Macic, 2014). One of the factors causing failure in the use of information systems is the lack of support from executive management (Stair, 2012). This concept shows a strong influence

between the support of corporate executives and the successful use of financial applications (AIS).

Research Result by Al-Hiyari, *et. al* (2013) showed that one of the factors that influence the successful use of financial applications is the support from company executives, by ensuring adequate resources including human resources in system implementation. Thong, *et.al* (1996), the success of small companies in implementing financial applications will be more effective if influenced by the use of outside experts, adequate investment in information systems, information system users who have good knowledge, high user involvement and support from company executives. Then, Thong (2000) proves that optimal executive management support affects the effectiveness of successful financial application implementation (AIS). The expertise of external users of financial applications is likely to be a more important driver for small businesses operating in resource-poor environments.

Sharma and Yetton (2003) succeeded in proving that top-level management support is an important factor in the successful implementation of financial applications (AIS) and also prove that increased support from company executives has a significant effect on improving the quality of financial applications (AIS) used by various organizations in Indonesia.

The Influence of Organizational Culture on the Quality of Financial Application

The success of implementing financial applications (AIS) in producing quality information cannot be separated from organizational culture factors. The use of financial applications (AIS) has an important task to achieve organizational effectiveness and efficiency. For this reason, financial applications (AIS) must be

designed as optimally as possible to reflect the values of the organizational culture adopted by the organization, this is considered important because organizational culture is important components that can affect the design of financial applications (Romney, Marshall B & Steinbart, 2012). Quality financial applications will provide added value to the company if its development includes elements of the culture adopted by the organization. Organizational culture can be a strong unifier to contain conflict, encourage mutual understanding and agreement on procedures within the company (K. C. and J. P. L. Laudon, 2014). This concept has been tested by previous researchers. The results of research conducted by Nusa I.B.S. (2015), Trimayanti N (2017), Amran & Iswara (2018), Gun Gunawan (2019), Puspitawati L & Indriani N (2020) and Nurliyani, *et.al* (2020) have succeeded in proving Organizational culture affects the quality of financial applications in many organizations.

METHODS

To get an overview of the variables studied, a quantitative descriptive method was used. Descriptive method is used to describe the problems related to statements and influences between the phenomena studied (Cooper & Schindler, 2014). The verification method is used to prove the hypothesis through statistical calculations, or it is used to test the effect between the variables to be studied.

This research uses four variables, namely Information Technology, Top Management Support, Organizational Culture and Financial Application Quality (AIS). Operationalization of research variables, described as follows:

1. Information Technology/IT (X₁)

IT is the technology used to obtain and provide informations, with the following indicators: hardware, software, brainware, databases and networks and communications.

2. Top Management Support (X₂)

The support provided by the top management of the company to motivate employee performance, with the following indicators: Defining key performance indicators, Vision statement, Decision Making, Information Identification, Problem solving, Human resources and administrative service and Training & Development.

3. Organizational Culture (X₃)

Norms/rules that apply in the organization that are used as guidelines for the work of the organization's HR, with the following indicators: innovation and risk taking, attention to detail, outcome orientation, and Aggressiveness.

4. Financial Application (Y)

It-Based Applications that are used to serve financial information, with the following indicators: Adaptability, usability, integrity, reliability & response Time

The population in this study is 43 companies multiplied by 5 units that use Financial Applications. Each respondent represents one unit in the company so that the total population is 215 respondents. To determine whether the researcher's data can be processed or not, the researcher must know the minimum number of samples used in the study. The size of the sample in this study is determined by general guidelines from (Arikunto, 2016), if the population is below 100 it is a population study because 50% samples can be used or all samples are taken, therefore the

researcher takes 15% of the total population (215x15%) then the sample size in this study is 32 respondents.

The samples used in this study are 7 insurance companies in the city of Bandung that allow research are willing to fill out questionnaires and the objects of research are employees of insurance companies in the city of Bandung with 35 respondents who act as users of the AIS application. In this study, researchers used data testing to assess whether the questionnaire was valid and reliable.

Assic assumption test.

The results of study indicate that regression model is normally distributed (Asymp sig 0.2 > 0.05 (residual). The VIF value indicates no strong enough correlation between the independent variables.

Multiple Linear Regression Test Results and testing the influence between research variable.

The results of the regression coefficients in this study have been summarized in table 1 as follows:

RESULTS

Table 1. Multiple Regression model Result

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Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-7,206	2,859		-2,521	,017
	Information Technology (X ₁)	,399	,167	,352	2,388	,023
	Top Management Support (X ₂)	,371	,139	,297	2,664	,012
	Organizational Structure (X ₃)	,331	,151	,343	2,193	,036

a. Dependent Variable: Financial Application Quality

Then, the opinion is written in the form of an equation model as follows:

$$Y = -7,206 + 0,399X_1 + 0,371 X_2 + 0,331X_3 \dots\dots\dots (1)$$

The explanation of the formula model as follows: (1) Every increase of 1 unit IT will affect the quality improvement of Financial Applications by 0.399, assuming other variables are considered constant. (2) Every increase of 1 unit of Top management support an impact on increasing the quality of the Financial Application by 0.371, assuming other variables are considered constant. (3) Every increase of 1 unit of Organizational Culture will affect the

increase in the quality of Financial Applications by 0.331 assuming other variables constant. (4) The Value of Financial Application Variables decrease by -7.206 if the variables IT, top management support and organizational culture are assumed to be zero.

Influence of IT on Financial Applications

This research proves the influence of Quality of Financial Applications (AIS), in the following table:

Table 2. Correlation of IT and Quality of Financial Application

Control Variables		Information Technology (IT)	Quality of Financial Application
IT & Quality Financial Application (AIS)	IT	1,000	,394
	Quality of Financial Application (AIS)	,394	1,000
		0	0
		,023	,31
		31	0

Table 2, shows the relationship between IT and financial applications (AIS) including in the low relationship category. The influence of IT on financial applications is 15.5% ($K_d = (0.394) \times 2 \times 100\%$) and is included in the non-dominant influence because there are other factors that affect the quality of financial applications which are quite high at 84.5%.

The Influence of Top Management Support on Quality of Financial Applications (AIS).

The influence of the top management support variable on the quality of financial applications based can be described as follows:

Table 3. Correlation of Top Management Support and The Quality Financial Application

Control Variables		Top Management Support	Quality of Financial Application
Top Management Support & Quality Financial Application	Top Management Support	1,000	,432
	Quality of Financial Application	,432	1,000
		0	0
		,012	,31
		31	0

Based on table 3, it is known that the relationship between top management support and financial applications is included in the category of moderate relationships. Furthermore, it is known that The influence of top level support on financial applications is 18.6% ($K_d = (0.432) \times 2 \times 100\%$) and is included in the non-dominant influence

because there are other factors that influence the quality of financial applications which is quite high, 81.4%.

The Influence of Organizational Culture on the Quality of Financial Applications.

The influence of organizational culture on the quality of financial applications can be seen in table 4 as follows:

Table 4. Correlation of Organization Culture and Quality Financial Application

		Correlations	
Control Variables		Orgranization Culture	Quality of Financial Application
Organization Culture & Quality Financial Application	Organization Culture	1,000	,367
	Quality of Financial Application	,367	1,000
		0	31
		,036	.
		31	0

Based on table 4, the organizational culture and financial applications has a the low relationship category. Furthermore, the influence of organizational culture on financial applications is 13.4 %% ($Kd = (0.376)^2 \times 100\%$) and is include in the non-dominant influence because there are other factors that influence the quality of financial applications which is quite high is 86.6%.

Hypothesis Testing Results

The results of hypothesis testing describe as follows:

Hypothesis Testing of IT on Quality of Financial Applications (AIS)

Based on table 3 it is known that the t_{count} for IT is 2.388, the t_{table} value is 2.040. So it can be concluded that the value of $t_{count} > t_{table}$ ($2.388 > 2.120$), it is mean that IT has a significant effect on the Quality Financial Application (AIS) in insurance companies in Indonesia.

Hypothesis Test of Top Management Support on the Quality of Financial Applications (AIS)

The t_{count} for Top Management Support is 2,664 and the t_{table} value is 2.040. So it can be concluded that the value of $t_{count} > t_{table}$ ($2,664 > 2,040$), it is mean that Top Management Support has a significant effect on the Quality of the Financial Application (AIS) in insurance companies in Indonesia.

Hypothesis Test of Organizational Culture on Quality of Financial Applications (AIS)

The t_{count} for organizational culture is 2,193, the t_{table} value is 2.040. So it can be concluded that the value of $t_{count} > t_{table}$ ($2,193 > 2,040$), it is mean that Organizational Culture has a significant effect on the Quality of the Financial Application (AIS) in insurance companies in Indonesia

The Influence of IT on Quality of Financial Applications (AIS).

Results this study indicate that IT has a significant influence on the quality of financial applications (AIS). The effect of IT on the Quality of Financial Applications (AIS) is 15.5%. These results indicate a non-dominant influence because there are

other factors of 84.5% that can affect the quality of financial applications (AIS). The positive relationship shows that increase in IT will have an effect on increasing the quality of financial applications (AIS) that companies use and vice versa.

This study supports the theory put forward by Bodnar & Hapwood (2014), Romney & Steinbart (2018), and O'Brien & Marakas (2014) that the use of IT can affect the strategy of a business entity and can be a competitive advantage for a business entity. This study is in line with the research by Al-sharayri, Majed (2012), Abadi. *et.al* (2013), Wisna N. (2013), Putra *et.al* (2020) with empirical evidence that IT affects the successful implementation of financial applications (AIS).

The problem is the lack of quality financial applications used in various insurance companies in Indonesia, as evidenced by respondents' answers which illustrate that the use of IT in the design of financial applications has not been optimal, so that it has an impact on the low quality financial application performance in various insurance companies in Indonesia.

The Influence of Top Management Support on the Quality of Financial Application (AIS).

Hypothesis testing proves top level support has effect on the quality of financial applications (AIS). The magnitude of this influence is considered not dominant, because the influence of other factors of 81.4% is very dominant in influencing the quality of financial applications. top level support variable is the variable with the greatest level of influence when compared to IT and organizational culture which are also examined in this study. The results of the correlation test show a positive direction, which means that every increase in top management support will improve

the quality of financial applications used by the company, and vice versa.

The results study in line with Bodnar & Hapwood (2014) and Olson (2003), that the success of system implementation not only explained by technical mastery, but also top management support factors determine the quality of the system. The results of this study strengthen the results of previous research conducted by Sharma & Yetton (2003), Murtadho, Nurhayati & Halimatusadiah (2018), Frau (2019) (2019).

The phenomenon of not yet quality financial application used in various insurance companies in Indonesia can be proven based on the results of respondents' answers which show that top management has not fully supported the implementation of financial applications in a company either in the form of financial support or support in the form of policies, so that the impact on application performance is not optimal. used by various insurance companies in Indonesia.

The Influence of Organizational Culture on the Quality of Financial Application (AIS).

Hypothesis testing shows that organizational culture has effect on the quality of financial applications with an effect of 13.4%. The magnitude of the influence of organizational culture on financial applications is considered not dominant, because there are influences from other factors of 86.6% which can affect the quality of financial applications. The results of this study also show that the organizational culture variable has the lowest influence on financial applications compared to the top management support variable and the Information Technology variable which was also investigated in this study. The results of the correlation test

show a positive relationship, meaning that every increase in Organizational Culture will improve the quality of financial applications used by the company and vice versa.

The results of this study support the statements of Laudon & Laudon (2016), O'Brien & Marakas (2014), and Stairs & Reynolds (2012) that Organizational culture can be found in information systems. The quality of the information system used will provide added value for the company if it is influenced by culture. Organizational culture as a strong unifier that rejects conflict and encourages mutual understanding, agreement on procedures, within a company. This study strengthens previous research conducted by Inta Budi Setya Nusa (2015), Puspitawati L. (2020) and Triyaminanti N. (2017) in this study that organizational culture affects the quality of accounting information systems. The phenomenon of not yet quality financial applications used in various insurance companies in Indonesia can be proven based on the results of respondents' answers which show that the company does not yet have an organizational culture that supports its employees to fully use financial applications in processing business transactions, so that until now there are still some business transactions still using manual methods. This condition is the cause of the ineffective use of financial applications in various insurance companies in Indonesia.

CONCLUSIONS

The results this study succeeded in proving the influence of IT, Top Management Support, and Organizational Culture on the Quality of Financial Applications. Main points generated in this study are: (1) Poor quality financial applications (AIS) can occur because the company has not utilized

information technology optimally in the process of designing financial applications in the company. (2) Poor quality financial applications (AIS) can occur because top management has not fully provided adequate support, both financially and in policies in implementing financial applications (AIS) effectively in the company, (3) Organizational culture has been shown to have a significant positive effect on quality financial application. Financial application (AIS) Poor quality can occur because the company has not implemented an organizational culture that supports the use of financial applications adequately to assist business activities in the company.

Limitation

Due to the limitations of time, effort and cost, this research has not elaborated all the organizational environment variables in the research model being tested, the variables tested are only on the scope of IT, organizational culture and management support.

Suggestion.

The research results are expected to be useful in practical terms to assist the management of an insurance company to evaluate and consider the following: (1) The use of information technology needs to be optimized in the application design process. Ensure that all aspects of technology information are adequate, especially databases in the form of data storage, and in accordance with user requirements to ensure the quality financial application (AIS) is maintained. (2) The support provided by the Top Management must really be given optimally both financially and in terms of the use of financial applications more effectively and efficiently in the company. (3) Company management must also ensure that it has an

Organizational Culture that ensures the application of financial applications can be implemented properly in the company. Companies must really carry out good corporate governance to create a positive Organizational Culture, especially in the aspect of stability so that with a positive Organizational Culture it can maximize the quality financial application (AIS) applied in the company.

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