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AFFECTING FACTORS SUCCESS OF ACCOUNTING INFORMATION SYSTEM

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Abstract

This study aims to see how improved organizational culture, managerial support, and internal control affect the success of accounting information systems in small and medium-sized businesses. A descriptive and verification technique with a quantitative approach was adopted. The pattern uses 30 patterns from small and medium organizations that carry out accounting records systems. Multiple linear regression analysis is employed as the analytical method, and T-test is used to evaluate the hypothesis partially. According to the findings, corporate culture substantially impacts the success of accounting information systems. The backing of top management substantially impacts the accounting information system's success. Internal control significantly impacts the success of an accounting information system since the more robust the organizational culture, the better the present accounting information system will be. The results are expected to provide solutions or solve problems related to accounting information systems that are unavailable, not on time, and experiencing issues in carrying out their functions, so the accounting information system could be more optimal. Through this research, it can also be helpful to provide an overview and proof that many factors influence the success of an accounting information system, so these factors must be considered and improved to realize the goals of small and medium enterprises, namely to improve people's welfare.

Keywords: Success of Accounting Information System, Top Management Support, Internal Control, Organizational Culture

1. Introduction

The most crucial component that a management needs is an accounting information system, particularly systems dealing with financial data [1]. Accounting information system facilitates the firm's processing, analysis, and clarification of financial transaction data [2]. Companies require a high-quality accounting information system that can run multiple processes concurrently, swiftly, and accurately [3]. Accounting information system quality is a type of success that influences the success of many company tasks and decision-making [4]. The accounting information system's primary function is to handle relevant financial and non-financial transactions that directly impact the financial transaction process [5].

A common phenomenon related to accounting information systems is that they need to be running correctly according to the needs of their users. The problems persist in the form of an accounting information system that is unavailable when needed and produces untimely information. Good organizational culture management is required to generate a high-quality accounting information system. Organizational culture is a shared system among members of an organization that can distinguish one organization from another [6]. Organizational culture is defined by some assumptions or shared values that can be shared by an organization that steers people on the right path to do the job [7]. Because it impacts managers' activities in decision-making, including the selection of control systems, organizational culture can affect the effectiveness and success of accounting information systems. Organizational culture must be formed to improve the success of accounting information systems.

In addition to organizational culture, senior management support determines the success of an accounting information system. The assistance of top management is critical in determining every single activity, particularly those related to an organization's most essential sub-systems in the accounting information system [8]. Top management support could be in the form of policies or materials; it can encourage companies to realize their vision, mission, goals, and objectives [9]. Internal control is one of several aspects that can influence the success of an accounting information system. Internal controls are procedures and rules that businesses implement to safeguard assets, assure data integrity and dependability, increase operational efficiencies, and encourage adherence to prescribed management standards [10]. A quality accounting information system needs internal control to support the implementation and development. An accounting information system with an appropriate internal control structure can aid in the detection and prevention of certain types of fraud, such as errors, system failures, and disasters [11].

This research builds upon previous studies investigating the efficacy of accounting information systems. The findings indicate that a strong organizational culture is a critical factor in the success of accounting information systems [12]. Research suggests that a robust organizational culture has a positive effect on the performance of accounting information systems [6]. The correlation coefficient of 0.884 suggests a significant link between organizational culture and success, underscoring the influence of organizational culture on the accounting information system's success [7]. Ultimately, the strength of the organizational culture plays a pivotal role in the success of accounting information systems [13].

Research indicates that the success of accounting information systems is highly dependent on the support of senior management [11]. Numerous studies have demonstrated that the greater the level of support from top management, the more successful the accounting information system will be. In fact, senior management support has been shown to have a significant impact of up to 25.09% on the success of the system [10]. Further research has found that the influence of senior management support can be as high as 50.4% [8]. It is clear that senior management support plays a critical role in ensuring the success of the accounting information system [9].

On the other hand, internal control is an integral factor in the triumph of accounting information systems, with a significant impact of 50.9% [14]. In fact, the caliber of accounting information systems is heavily influenced by internal control [15]. Research has shown that improved implementation of internal control results in a higher rate of success for accounting information systems. Additionally, various studies have emphasized the significance of internal control in determining the success of accounting information systems [16].

The study varies from past research in that we focus on indicators of top management support characteristics such as planning, organizing, leading, and controlling, which were not previously employed as indicators. Furthermore, the success indicators for accounting information systems are specific and detailed in terms of utility, economy, dependability, availability, timeliness, customer service, capacity, ease of use, adaptability, traceability, auditability, and security. These metrics are used to assess the effectiveness of accounting information systems in small and medium-sized businesses. This study is also unique in this regard. Because this is a quantitative study, descriptive and experimental methodologies could be used to provide an overview and test the influence of factors influencing the success of an accounting information system.

2. Literature Review

2.1. Organizational culture

Organizational culture refers to a set of shared values and beliefs that guide the actions of all members in an organization [7]. This system of common understanding can be expressed through established norms or values that distinguish the organization from others. There are seven indicators used to measure organizational culture: 1) Innovation and risk-taking which determines the level of encouragement for employees to innovate and take risks. 2) Precision, analysis, and attention to detail, which determines the expected level of precision, analysis, and attention to detail displayed by personnel. 3) Outcome orientation, which focuses on results rather than techniques and processes utilized to obtain those outcomes. 4) People orientation, which considers the impact of management choices on people in the organization. 5) Group orientation, which determines whether work activities are centered around groups or individuals. 6) Aggressiveness, which determines the degree of combative and competitive attitude adopted by people. 7) Stability, which determines the extent to which an organization's operations are geared towards maintaining the status quo as opposed to growth [6].

2.2. Top management support

Top management support is the highest decision-maker in an organization [8]. It is responsible for the strategy and implementation of the process in the company. It is also said that top management support is a form of support provided by top management to users to achieve organizational goals. Indicators of top management support can be seen from management activities related to 1) Planning: setting goals, formulating strategies, determining the required resources, and setting standards of success to achieve goals; 2) Organizing: coordinating human and material resources to carry out predetermined plans to achieve goals; 3) Leading: directing and influencing subordinates to perform essential tasks. Creating the right working environment is expected to result in better performance; 4) Controlling: ensuring that the organization is running according to its objectives, correcting deviations, and providing solutions to improve them [10].

2.3. Internal control

Internal control is an organisation's set of procedures and regulations to protect assets, ensure data correctness and reliability, enhance operational efficiency, and encourage compliance. Follow specific management procedures [17]. Internal control can also be defined as a process to ensure that the control objectives have been met. It is a process that extends beyond the organization's operational activities and is essential to management activities. Internal control indicators can be visible in internal control components: 1) Control Environment: Creating an organizational atmosphere and raising awareness about the importance of organizational control. 2) Risk Assessment: This management activity identifies and analyzes the risks that may prevent the company from achieving its objectives. Activity Control: a management policy and procedure in place to provide reasonable assurance that management is being carried out as it should be.4). Information and Communication: All levels of management need something in the organization for decision making, financial reporting, and knowing compliance with established policies. Monitoring is a process of assessing the success of the internal control system performance [18].

2.4. Success of accounting information system

The success of an accounting information system is the integration of related elements and sub-elements in forming an accounting information system to produce quality information [19]. The success of an accounting information system also includes integrating all related factors and giving up flexible accounting information systems that are efficient, easy to access, and timely. The organization's needs can meet user satisfaction [20]. That indicators can measure the success of accounting information system: 1) Usefulness: system-generated information helps management and users make decisions; 2) Economy: It is expected from a quality accounting information system give benefits generated by the system will exceed the costs; 3) Reliability: a quality information system, that is, to process data accurately and completely; 4) Availability: a quality accounting information system means that users must access the system comfortably; 5) Timeliness: A sound accounting information system must generate vital data first, then other data; 6) Customer Service: A high-quality accounting information system must give users with prompt service; 7) Capacity: the system's capacity must be adequate to manage peak operation periods as well as future growth; 8) Ease of Use: A sound accounting information system should be simple to use; 9) Flexibility: A sound accounting information system must be adaptable to changes

in demand; 10) Tractability: the system should be simple to use and understand in order to promote problem solving and future improvement; 11) Auditability: incorporated from the outset; 12) Security: Only authorized users have access to or are able to edit system data [21]. Based on this description, hypotheses can be proposed between other:

H1: Organizational Culture affects the success of Accounting Information System

H2: Top Management Support affects the success of accounting Information System

H3: Internal Control affects the success of Accounting Information System

3. Method

3.1. Research method

The method used in this research is the descriptive and verification method with a quantitative approach to determine the relationship and influence of one variable on other variables. A descriptive research method is used to give systematic and accurate descriptions or descriptions concerning the facts and relationships between the phenomena being studied without the intention of drawing conclusions and applying them to the object. The purpose of conducting verification research is to test the truth of the proposed hypothesis.

3.2. Population and sample

A population is a group of individuals with specific qualities and characteristics the researcher defines. The population was small and medium enterprises in Subang, Indonesia. A saturated sample approach was used for sample collecting. Specifically, all population members were used as research samples, resulting in 30 small and medium business groups.

3.3. Data analysis method

Primary data was collected through a questionnaire, with both validity and reliability tests being conducted to ensure the accuracy of each indicator. Proposed hypotheses were analyzed through data analysis to determine their acceptance [22], utilizing descriptive analysis to examine collected data without drawing conclusions or generalizations [23]. Additionally, verification analysis was conducted to establish the truth of these hypotheses. The study sought to identify research findings related to the impact of organizational culture, top management support, and internal control on accounting information system success, utilizing classical hypothesis testing, multiple linear regression analysis, correlation analysis, and coefficient of determination as verification tests.

3.4. Hypothesis testing

The design hypothesis investigates if there is an influence between the independent variables, namely Organizational Culture as X1, Top Management Support as X2, and Internal Control as X3 on Accounting Information System Success as Y. The partial test is used to examine whether there is an influence of the independent variable (independent) on the dependent variable (dependent) in the regression

analysis model [23]. There is a partial effect if the T-count value is more than the T-table value and the significance value is less than 0.05. This test compares T-table and T-count to determine the degree of influence of a portion of the independent variable on the dependent variable. Each t-result of this calculation is then compared to the T-table obtained using a real level of 0.05.

4. Results and Discussion

Every item questionnaire that was submitted to measure organizational culture, support for top management, internal controls, and the success of accounting information systems has a validity value more significant than a critical value of 0,300, indicating every questionnaire item is valid and achievable to be used as a research measurement [23]. Next is the variable of Organizational Culture (X1), Top Management Support (X2), Internal Control (X3), and the Success of Accounting Information Systems (Y) were studied has a Cronbach's Alpha value >0.700. The results of this study prove that the instrument of the four variables used can be declared reliable. Descriptively, the variables describe the conditions in the good category to show that the implementation is running optimally according to the applicable provisions and rules. Numerous regression analyses consisting of numerous linear regression equations, correlation analysis, coefficient of determination analysis, and hypothesis testing were done by first checking the classical assumptions used in the verification analysis. Before assessing the hypothesis, the traditional assumption test underpins multiple regression analysis. The assumptions must be met so that the conclusions drawn from the data are not biased. These assumptions include the normalcy test, multicollinearity test, and heteroscedasticity test. The normality test was used to establish whether or not the confounding variable or residual had a normal distribution, as shown in Table 1.

The probability value (sig) > 0.05 is shown in Table 1, and the significance value is 0.798. Which of the following indicates that the data is usually distributed? In other words, the assumption of normality of the data is satisfied. Furthermore, the multicollinearity test is beneficial for determining whether the independent variables are multicollinear or not and whether the independent variables have a high or perfect correlation [23]. The independent variables should not correlate with a suitable regression model.

Table 1. Analysis of normality test.

One-Sample Kolmogorov-Smirnov Test	
	Unstandardized Residual
N	30

Normal Parameters, b	Mean	0E-7
	Std. Deviation	2,87111343
Most Extreme Differences	Absolute	,118
	Positive	,083
	negative	-,118
Kolmogorov-Smirnov Z		,646
asymp. Sig. (2-tailed)		,798

a. Test distribution is Normal.

b. Calculated from data.

Source: Primary Data Processing, 2021

The tolerance and Variance Inflation Factor (VIF) values show the value of multicollinearity. There is no multicollinearity if the tolerance value is more significant than 0.10 and the VIF is greater than 10. There is multicollinearity if the tolerance value is 0.10 and the VIF is greater than 10. The results of the multicollinearity test are provided in Table 2 based on the data processing.

Table 2. Analysis of multicollinearity test.

Coefficients

Model		Collinearity Statistics	
		Tolerance	VIF
1	Organizational Culture (X1)	,703	1,422
	Top Management Support(X2)	,465	2,152
	Internal Control (X3)	,375	2,668

a. Dependent Variable: Success of Accounting Information Systems (Y)

Source: Primary Data Processing, 2021

Table 2 shows that the tolerance value produced by the Organizational Culture variable (X1) is 0.703 > 0.10, Top Management Support (X2) is 0.465 > 0.10, and Internal Control (Y) is 0.375 > 0,10. The VIF value derived by the Organizational Culture variable (X1) is 1.422 10, the Top Management Support variable (X2) is 2.152 10, and the Internal Control variable (Y) is 2.668 10. Each independent variable has a tolerance value of more than 0, and VIF greater than 10. The premise of data multicollinearity is met because there is no substantial correlation between the independent variables.

The heteroscedasticity test is used to determine if there is unequal variance between residuals in the regression model, as shown in Table 3.

Table 3. Heteroscedasticity test analysis.

Correlations

			Organizational Culture (X1)	Top Management Support (X2)	Internal Control (X3)	Unstandardized Residual
Spearman's rho	Organizational Culture (X1)	Correlation Coefficient	1,000	,324	,518**	-,035
		Sig. (2-tailed)	.	,081	,003	,855
		N	30	30	30	30
	Top Management Support (X2)	Correlation Coefficient	,324	1,000	,739**	,066
		Sig. (2-tailed)	,081	.	,000	,727
		N	30	30	30	30
	Internal Control (X3)	Correlation Coefficient	,518**	,739**	1,000	.041
		Sig. (2-tailed)	,003	,000	.	,830
		N	30	30	30	30
	Unstandardized Residual	Correlation Coefficient	-,035	,066	.041	1,000
		Sig. (2-tailed)	,855	,727	,830	.
		N	30	30	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data Processing, 2021

Based on the results of heteroscedasticity testing Table 3, it is known that the significance value obtained by the Organizational Culture variable is 0.855, Top Management Support is 0.727, and Internal Control is 0.830. Each of these independent variables has a significance value > 0.05, which indicates that the residual variance in the data is homogeneous or there is no heteroscedasticity, so it can be concluded that the heteroscedasticity assumption is met.

The effect of the independent variables, namely Organizational Culture, Top Management Support, and Internal Control, on the dependent variable, namely Accounting Information System Success, was investigated using multiple linear regression analysis. Multiple linear regression models illustrate the relationship and the amount of influence the independent factors (independent variables) have on the dependent variable [23]. Equation 1 depicts the regression equation in multiple linear analysis.

$$Y = +1X1 + 2X2 + 3X3 \quad (1)$$

The data processing results using the SPSS Version 20 are shown in Table 4.

Table 4. Analysis of regression equation test.

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,612	3,848		,679	,503
	Organizational Culture(X1)	,729	,168	,385	4,352	,000
	Top Management Support (X2)	,859	,215	,434	3,989	,000
	Internal Control (X3)	,492	,200	,299	2,463	,021

a. Dependent Variable: Success of Accounting Information Systems (Y)

Source: Primary Data Processing, 2021

Table 4 shows the value of 2.612, 1 is 0.729, 2 is 0.859, and 3 is 0.492. Thus, the multiple linear regression equation is shown in Equation 2.

$$Y = 2.612 + 0.729\ X1 + 0.859\ X2 + 0.492\ X3 \quad (2)$$

(i) A constant of 2.612 means that if the variables of Organizational Culture (X1), Top Management Support (X2), and Internal Control (X3) are 0 (zero), then the value of Success of the Accounting Information System (Y) has a score of 2.612.

(ii) Organizational Culture variable regression coefficient (X1) is 0.729. This score means that the other independent variables have a fixed value. If Organizational Culture (X1) increases by one unit, then the value Success of the Accounting Information System increases by 0.729 units. The positive coefficient means a positive relationship between Organizational Culture (X1) and the success of the accounting information system (Y). The higher the Organizational Culture (X1), the higher the success of the accounting information system.

(iii) (iii) The regression coefficient of the Top Management Support variable (X2) is 0.859, which means that if the other independent variables are constant and Top Management Support (X2) increases by one, the value Success of Accounting Information System (Y) increases by 0.859. The presence of a positive coefficient indicates that there is a positive association between Top Management Support (X2) and Success Accounting Information System (Y). The greater the Top Management Support (X2), the greater the Accounting Information System's success.

(iv) (iv) The Internal Control variable regression coefficient (X3) is 0.492, which implies that if the other independent variables remain constant and Internal Control (X3) increases by one, the value Success of Accounting Information System (Y) increases by 0.492 times. A positive coefficient indicates a good association between Internal Control (X3) and Accounting Information System Success (Y). The greater the Internal Control (X3), the more successful the accounting information system.

The results of the correlation analysis using the SPSS Version 20 are shown in Table 5.

Table 5. The relationship between organizational culture and the success of accounting information systems.

Correlations

		Organizational Culture (X1)	Success of Accounting Information System (Y)
Organizational Culture (X1)	Pearson Correlation	1	,699**
	Sig. (2-tailed)		,000
	N	30	30
Success of Accounting Information System (Y)	Pearson Correlation	,699**	1
	Sig. (2-tailed)	,000	
	N	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data Processing, 2021

The correlation coefficient obtained between Organizational Culture (X1) and Accounting Information System Success (Y) is 0.699, according to Table 5. The correlation value is positive, indicating that the link is unidirectional. The more successful the accounting information system (Y), the better the organizational culture (X1). According to the correlation coefficient interpretation, the correlation value of 0.699 falls into the category of a vi ink in the range of 0.600 - 0.799 [23]. Table 6 depicts the association with the Top Management Support variable.

Table 6. Relationship between top management support and the success of accounting information system

Correlations

		Top Management Support (X2)	Success of Accounting Information System (Y)
Top Management Support (X2)	Pearson Correlation	1	,787**
	Sig. (2-tailed)		,000
	N	30	30
Success of Accounting Information System (Y)	Pearson Correlation	,787**	1
	Sig. (2-tailed)	,000	
	N	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data Processing, 2021

According to Table 6, the correlation coefficient value derived between Top Management Support (X2) and Accounting Information System Success (Y) is 0.787. The correlation value is positive, indicating that the link is unidirectional. The higher the Top Management Support (X2) level, the more successful the accounting information system (Y). According to the correlation coefficient interpretation, the correlation value of 0.787 falls into the category of a strong relationship in the range of 0.600 - 0.799 [23]. Table 7 depicts the association with the Internal Control variable.

Table 7. The relationship between internal control and success of

accounting information system.

Correlations

		Internal Control (X3)	Success of Accounting Information System (Y)
Internal Control (X3)	Pearson Correlation	1	,824**
	Sig. (2-tailed)		,000
	N	30	30
Success of Accounting Information System (Y)	Pearson Correlation	,824**	1
	Sig. (2-tailed)	,000	
	N	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data Processing, 2021

According to Table 7, the correlation coefficient obtained between Internal Control (X3) and Accounting Information System Success (Y) is 0.824. The correlation value is positive, indicating that the link is unidirectional. The greater the success of the accounting information system (Y), the better the Internal Control (X3). According to the correlation coefficient interpretation, the correlation value of 0.824 falls into the category of a powerful link in the range of 0.800 - 1,000 [23].

The coefficient of determination is a crucial metric that quantifies the degree to which the model can account for the differences in the dependent variable. With a scale that ranges from 0 to 1, a higher value indicates a robust regression model where most of the variables utilized can explain the variance in the dependent variable. The calculation of the coefficient of determination involves utilizing Equation 3.

$$Kd = r2 \times 100\% \quad (3)$$

The results of the Coefficient of Determination analysis using the SPSS Version 20 is shown in Table 8.

Table 8. Analysis of the coefficient of determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,926a	,857	,840	3,03223

a. Predictors: (Constant), Internal Control (X3), Organizational Culture (X1), Top Management Support (X2)

b. Dependent Variable: Success of Accounting Information Systems (Y)

Source: Primary Data Processing, 2021

Based on Table 8, information is obtained that the correlation coefficient or (R) value is 0.944. Thus, the coefficient of determination can be calculated as follows:

Kd = (r)2x 100%

Kd = (0.926)2 x 100%

Kd = 85.7%

By using the SPSS Version 20 program, the output of the t-test Hypothesis testing results is shown Table 9.

Table 9. T-test analysis

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,612	3,848		,679	,503
	Organizational Culture(X1)	,729	,168	,385	4,352	,000
	Top Management Support (X2)	,859	,215	,434	3,989	,000
	Internal Control (X3)	,492	,200	,299	2,463	,021

a. Dependent Variable: Success of Accounting Information Systems (Y)

Source: Primary Data Processing, 2021

The evaluation criteria for the hypothesis on the impact of organizational culture on the success of accounting information systems are presented in Table 9. The table suggests rejecting H0 and accepting H1, indicating a positive correlation between organizational culture and accounting information system success. Thus, a sound accounting information system is likely to be associated with a better organizational culture. The study highlights that information technology advances, business strategy, and organizational culture are the three critical factors affecting accounting information system success [24]. Organizational culture plays a significant role in accounting information systems among internal environmental environmental factors [3]. Company culture also influences the success of developing a new accounting information system [25], and the value of a quality accounting information system is determined by the interaction between information systems, people, business processes, and organizational culture [26].

The success of accounting information systems is heavily influenced by top management support. The findings of this study support the findings of Teru and Hla (2015), who found that the first stage in determining the success of an accounting information system is obtaining full support from top management or superiors. The author then adds that senior management support is critical in effectively adopting accounting information systems [27]. Who mentioned that senior management support is vital in defining all operations, including those linked to the accounting information system [28], one of an organization's critical sub-systems [29]. The success of accounting information systems is significantly influenced by top management support [30]. So, empirically, the higher the level of support from senior management, the more successful the accounting information system [31].

Internal control significantly affects the success of accounting information systems [32]. Internal control is necessary so that the accounting information system functions as it should to achieve a goal and avoid the risk of deviation from the goals set [33]. Internal control and the success of accounting information systems are interrelated aspects [17]. Internal control is needed so that the accounting information system applied to the company can run well and minimize

the risks in the accounting information system. The same thing that an accounting information system with the proper internal control structure can help protect the system from fraud, errors, system failures, and disasters [18]. Furthermore, internal control significantly affects the quality of accounting information systems [15].

5. Conclusion

Organizational culture substantially impacts the success of accounting information systems, which means that the better the organizational culture, the better the accounting information system's organizational culture success. To achieve success with an accounting information system, a business needs to pay attention to both the system and organizational elements, such as cultural characteristics. Top Management Support has a substantial impact on the success of an accounting information system, which means that more top management support will boost the success of the accounting information system. Installing accounting information systems was unsuccessful because top management support was ineffective in meeting all operational needs of small and medium-sized businesses. Internal control substantially impacts the success of accounting information systems, which means that improved internal control will boost the success of accounting information systems in small and medium-sized firms. A sound information system necessitates reasonable internal control, and internal control is required to be a reference or implementation restrictions by small and medium enterprises to minimize the risks that may arise in using accounting information systems in the process of achieving small and medium enterprise goals.

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AFFECTING FACTORS SUCCESS OF ACCOUNTING INFORMATION SYSTEM (AIS)

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Abstract

This study purpose to see how improved organizational culture, managerial espouse, and internal command affect the success of accounting information system (AIS) (AIS) in small and medium-sized businesses. A descriptive and verify technique using a quantitative approach was adopted. The pattern uses 30 patterns from small and medium organizations that carry out accounting records systems. Multiple linear regression analysis is employed as the analytical method, and T-test is used to evaluate the speculation partially. According to the findings, corporate culture substantially impacts the success of the accounting information system (AIS). The backing of top management substantially impacts the accounting information system (AIS)'s (AIS) success. Internal control significantly impacts the success of an accounting information system (AIS) since the more robust the organizational culture, the better the present accounting information system (AIS) will be. The results are expected to provide solutions or solve problems related to accounting information systems (AIS) that are unavailable, not on time, and experiencing issues in carrying out their functions, so the accounting information system (AIS) could be more optimal. Through this research, it can also be helpful to provide an overview and proof that many factors influence the success of the accounting information system (AIS), so these factors must be considered and improved to realize the goals of small and medium enterprises, namely to improve people's welfare.

Keywords: Success of Accounting information system (AIS), Top Management Support, Internal Control, Organizational Culture

1. Introduction

The most crucial component that a management needs is an accounting information system (AIS), particularly systems dealing with financial data [1]. Accounting information system (AIS) facilitates the firm's processing, analyzing and clarifying data about financial transactions [2]. Firm require a high-quality accounting information system (AIS) that can run multiple processes concurrently, swiftly, and accurately [3]. Accounting information system (AIS) (AIS) quality is a type of success that influences the success of many company tasks and decision-making [4]. The accounting information system (AIS)'s (AIS) primary function is to handle relevant financial and non-financial transactions that directly impact the financial transaction process [5].

A common phenomenon related to accounting information systems (AIS) is that they need to be running correctly according to the needs of their users. The problems persist in the form of an accounting information system (AIS) (AIS) that's unavailable when needed and produces untimely information. Good organizational culture management is required to generate a high-quality account information system (AIS). Organizational culture's a shared system among members of an organization that can distinguish one organization from another [6]. Organizational culture is defined by some assumptions or shared values that can be shared by an organization that steers people on the right path to do the job [7]. Because it impacts managers' activities in decision-making, including the selection of control systems, organizational culture can affect the effectiveness and success of accounting information systems (AIS) (AIS). Organizational culture must be formed to improve the success of accounting information systems (AIS) (AIS).

In addition to organizational culture, senior management support determines the success of an accounting information system (AIS) (AIS). The assistance of top management is critical in determining every single activity, particularly those related to an organization's most essential sub-systems in the accounting information system (AIS) [8]. Top management support could be in the form of policies or materials; it can encourage companies to realize their vision, mission, goals, and objectives [9]. Internal control is one of several aspects that can influence the success of an accounting information system (AIS) (AIS). Internal controls are procedures and rules that businesses implement to safeguard assets, assure data integrity and dependability, increase operational efficiencies, and encourage adherence to prescribed management standards [10]. A quality accounting information system (AIS) needs internal control to support the implementation and development. An accounting information system (AIS) (AIS) with an appropriate The internal control structure can facilitate the detection and prevention of certain types of fraud, such as errors, system failures, and disasters [11].

This research builds upon previous studies investigating the efficacy of accounting information systems (AIS). The findings indicate that a strong organizational culture is a critical factor in the success of accounting information systems (AIS) (AIS) [12]. Research suggests that a robust organizational culture has a positive effect on the performance of accounting information systems (AIS) (AIS) [6]. The correlation coefficient of 0.884 suggests a significant link in between organizational culture and success, underscoring the influence of organizational

culture on the accounting information system (AIS)'s (AIS) success [1]. Ultimately, the strength of the organizational culture plays a pivotal role in the success of accounting information systems (AIS) (AIS) [13].

Research indicates that the success of accounting information systems (AIS) is highly reliant on on the support of senior management [11]. Numerous studies have demonstrated that the better than the level of support from top management, the more successful the accounting information system (AIS) will be. In fact, senior management support has been shown to have a significant impact of up to 25.09% on the success of the system [10]. Further research has found that the influence of senior management support can be as high as 56.7[4] [8]. It is clear that senior management support plays a critical role in ensuring the success of the accounting information system (AIS) (AIS) [9].

On the other hand, internal control is an integral factor in the triumph of accounting information [14]tems (AIS) (AIS), with a significant impact of 50.9% [14]. In fact, the caliber of accounting information systems (AIS) (AIS) is heavily affected by internal control [15]. Research has shown that improved implementation of internal control results in a higher rate of success for accounting information systems (AIS). Additionally, v[1]rious studies have emphasized the significance of internal control in determine the success of accounting information system (AIS) (AIS) [16].

The study varies from past research in that we focus on indicators of top management support characteristics such as planning, organizing, leading, and controlling, which were not previously employed as indicators. Furthermore, the success indicators for accounting information systems (AIS) are specific and detailed in terms of utility, economy, dependability, availability, timeliness, customer service, capacity, ease of u[6], adaptability, traceability, auditability, and security. These metrics are used to assess the effectiveness of accounting information systems (AIS) (AIS) in small to medium-sized businesses. This study is also unique in this regard. Because this is a quantitative study, descriptive and experimental methodologies sh[1]d be used to provide an overview and test the influence of factors influencing the success of an accounting information system (AIS).

2. Literature Review

2.1. Organizational culture

Organizational culture refers to a group of shared values and trust that guide the actions of all members in an organization [7]. This system of common understanding can be expressed through established norms or values that distinguish the organization from others. There are seven indicators used to measure organizational culture: 1) Innov[45]n and risk-taking which determines the level of encouragement for employees to innovate and take risks. 2) Accuracy, analysis and attention to detail, which determines the expected level of Accuracy, analysis and attention t[8]detail to detail displayed by personnel. 3) Outcome orientation, which focus on results rather than the techniques and processes used to achieve those results. 4[30]People orientation, which considers the impact of management choices on people in the organization. 5) Group orientation, which determines whether work activities are centered around groups or individuals. 6) Aggressiveness, which determines the degree of combative and competitive attitude adopted by people. 7) Stability, which determines the extent to which an

organization's operations are geared towards maintaining the status quo as opposed to growth [6].

2.2. Top management support

Top management support is the highest decision-maker in an organization [8]. It is responsible for the strategy and implementation of the process in the company. It is also said that top management support is a form of support provided by top management to users to achieve organizational goals. Indicators of top management support can be seen from management activities related to 1) Planning: setting goals, formulating strategies, determining the required resources, and setting standards of success to achieve goals; 2) Organizing: coordinating human and material resources to carry out predetermined plans to achieve goals; 3) Leading: directing and influencing subordinates to perform essential tasks. Creating the right working environment is expected to result in better performance; 4) Controlling: ensuring that the organization is running according to its objectives, correcting deviations, and providing solutions to improve them [10].

2.3. Internal control

Internal control is an organisation's set of procedures and regulations to protect assets, ensure data correctness and reliability, enhance operational efficiency, and encourage compliance. Follow specific management procedures [17]. Internal control can also be defined as a process to ensure that the control objectives have been met. It is a process that extends beyond the organization's operational activities and is essential to management activities. Internal control indicators can be visible in internal control components: 1) Control Environment: Creating an organizational atmosphere and raising awareness about the importance of organizational control. Risk Assessment: This management activity identifies and analyzes the risks that may prevent the company from achieving its objectives. Activity Control: a management policy and procedure in place to provide reasonable assurance that management is being carried out as it should be.4). Information and Communication: All levels of management need something in the organization for decision making, financial reporting, and knowing compliance with established policies. Monitoring is a process of assessing the success of the internal control system performance [18].

2.4. Success of accounting information system (AIS)

The success of an accounting information system (AIS) (AIS) is the integration of related elements and sub-elements in forming an accounting information system (AIS) to produce quality information [19]. The success of an accounting information system (AIS) also includes integrating all related factors and giving up flexible accounting information systems (AIS) that are efficient, easy to access, and timely. The organization's needs can meet user satisfaction [20]. That indicators can measure the success of accounting information system (AIS): 1) Usefulness: system-generated information helps management and users make decisions; 2) Economy: It is expected from a quality accounting information system (AIS) give benefits generated by the system will exceed the costs; 3) Reliability: a quality IT, that is, to process data accurately and completely; 4) Availability: a quality

accounting information system (AIS) means that users must access the system comfortably; 5) Timeliness: A sound accounting information system (AIS) must generate vital data first, then other data; 6) Customer Service: A high-quality accounting information system (AIS) must give users with prompt service; 7) Capacity: the system's capacity must be adequate to manage peak operation periods as well as future growth; 8) Ease of Use: A sound accounting information system (AIS) should be simple to use; 9) Flexibility: A sound accounting information system (AIS) must be adaptable to changes in demand; 10) Tractability: the system should be simple to use and understand in order to promote problem solving and future improvement; 11) Auditability: incorporated from the outset; 12) Security: Only authorized users have access to or are able to edit system data [21]. Based on this description, hypotheses can be proposed between other:

H1: Organizational Culture affects the success of Accounting information system (AIS)

H2: Top Management Support affects the success of accounting Information System (AIS)

H3: Internal Control affects the success of Accounting information system (AIS)

3. Method

3.1. Research method

The method used in this research is the descriptive and verification method with a quantitative approach to determine the relationship and influence of one variable on other variables. A descriptive research method is used to give systematic and accurate descriptions or descriptions concerning the facts and relationships between the phenomena being studied without the intention of drawing conclusions and applying them to the object. The purpose of conducting verification research is to test the truth of the proposed speculation.

3.2. Population and sample

A community is a group of individuals with specific qualities and characteristics the researcher defines. The population was small and medium enterprises in Subang, Indonesia. A saturated sample approach was used for sample collecting. Specifically, all population members were used as research samples, resulting in 30 small and medium business groups.

3.3. Data analysis method

Primary data was collected through a questionnaire, with both validity and reliability tests being conducted to ensure the accuracy of each indicator. Proposed hypotheses were analyzed through data analysis to determine their acceptance [22], utilizing descriptive analysis to examine collected data without drawing conclusions or generalizations [23]. Additionally, verification analysis was conducted to establish the truth of these hypotheses. The study sought to identify research findings related to the impact of organizational culture, top management support, and internal control on accounting information system (AIS) success, utilizing classical speculation testing, multiple linear regression analysis, correlation analysis, and coefficient of determination as verification tests.

3.4. Speculation testing

The design speculation investigates if there is an influence between the inreliant on variables, namely Organizational Culture as X1, Top Management Support as X2, and Internal Control as X3 on Accounting information system (AIS) Success as Y. The partial test's used to examine if there's an influence of the inreliant on variable (inreliant on) on the reliant on variable (reliant on) in the regression analysis model [23]. There is a partial effect if the T-count value is more than the T-table value and the significance value is less than 0.05. This test compares T-table and T-count to determine the degree of influence of a portion of the inreliant on variable on the reliant on variable. Each t-result of this calculation is then compared to the T-table facile using a real level of 0.05.

4. Results and Discussion

Every item questionnaire that was submitted to measure organizational culture, support for top management, internal controls, and the success of accounting information systems (AIS) has a validity value more significant than a critical value of 0,300, indicating every questionnaire item is valid and achievable to be used as a research measurement [23]. Next is the variable of Organizational Culture (X1), Top Management Support (X2), Internal Control (X3), and the Success of Accounting information systems (AIS) (Y) were studied has a Cronbach's Alpha value >0.700. The results of this study demonstrate that the tool of the four variables used can be declared reliable. Descriptively, the variables describe the conditions in the good category to show that the implementation is running optimally according to the applicable provisions and rules. Numerous regression analyses consisting of numerous linear regression equations, correlation analysis, coefficient of determination analysis, and speculation testing were done by first checking the classical assumptions used in the verification analysis. Before assessing the speculation, the traditional assumption test underpins multiple regression analysis. The assumptions should be met so that the conclusions drawn from the data are not biased. These assumptions include the normalcy test, multicollinearity test, and heteroscedasticity test. The normality test was used to establish whether or not the interfering or residual variables had a normal distribution, as shown in Table 1.

The probability value (sig) > 0.05 is shown in Table 1, and the significance value is 0.798. Which of the following indicates that the data's usually distributed? In other words, assuming normality of the data is satisfied. Furthermore, the multicollinearity test is beneficial for determining whether the inreliant on variables are multicollinear or not and whether the inreliant on variables have a high or perfect correlation [3]. The inreliant on variables should not correlate with a suitable regression model.

Table 1. Analysis of normality test.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters, b	Mean	0E-7
	Std. Deviation	2.87111343
Most Extreme Differences	Absolute	,118
	Positive	,083
	negative	-,118
Kolmogorov-Smirnov Z		,646
asymp. Sig. (2-tailed)		,798

a. Test distribution is Normal.

b. Calculated from data.

Source: Primary Data Processing, 2021

The tolerance and Variance Inflation Factor (VIF) values show the value of multicollinearity. There is no multicollinearity if the tolerance value is more significant than 0.10 and the Variance Inflation Factor (VIF) is greater than 10. There is multicollinearity if the tolerance value is 0.10 and the VIF is greater than 10. The results of the multicollinearity test are provided in Table 2 based on the data processing.

Table 2. Analysis of multicollinearity test.

Coefficients

Model		Collinearity Statistics	
		Tolerance	VIF
1	Organizational Culture (X1)	,703	1,422
	Top Management Support(X2)	,465	2,152
	Internal Control (X3)	,375	2,668

a. Reliant on Variable: Success of Accounting information systems (AIS) (Y)

Source: Primary Data Processing, 2021

Table 2 shows that the tolerance value produced by the Organizational Culture variable (X1) is 0.703 > 0.10, Top Management Support (X2) is 0.465 > 0.10, and Internal Control (Y) is 0.375 > 0,10. The VIF value derived by the Organizational Culture variable (X1) is 1.422 10, the Top Management Support variable (X2) is 2.152 10, and Internal Control variable (Y) is 2.668 10. Each inreliant on variable has a tolerance value greater than 0, 10, and VIF greater than 10. The premise of data multicollinearity is met because nothing substantial correlation between the inreliant on variables.

The heterogeneity of variance test is used to determine if there is unequal variance between residuals in the regression model, as shown in Table 3.

Table 3. Heteroscedasticity test analysis.

Correlations

			Organizational Culture (X1)	Top Management Support (X2)	Internal Control (X3)	Unstandardized Residual
Spearman's rho	Organizational Culture (X1)	Correlation Coefficient	1,000	,324	,518**	-,035
		Sig. (2-tailed)	.	,081	,003	,855
		N	30	30	30	30
	Top Management Support (X2)	Correlation Coefficient	,324	1,000	,739**	,066
		Sig. (2-tailed)	,081	.	,000	,727
		N	30	30	30	30
	Internal Control (X3)	Correlation Coefficient	,518**	,739**	1,000	.041
		Sig. (2-tailed)	,003	,000	.	,830
		N	30	30	30	30
	Unstandardized Residual	Correlation Coefficient	-,035	,066	.041	1,000
		Sig. (2-tailed)	,855	,727	,830	.
		N	30	30	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data Processing, 2021

Based on the results of heteroscedasticity testing Table 3, it is known that the meaningful value obtained by the Organizational Culture variable is 0.855, Top Management Support is 0.727, and Internal Control is 0.830. Each of these inreliant on variables has a significance value > 0.05, which indicates that the residual variance in the data is homogeneous or there is no heteroscedasticity, so it can be concluded that the heteroscedasticity assumption is met.

The effect of the inreliant on variables, namely Organizational Culture, Top Management Support, and Internal Control, on the reliant on variable, namely Accounting information system (AIS) Success, was investigated using multiple linear regression analysis. Many linear regression models illustrate the relationship and the amount of influence the inreliant on factors (inreliant on variables) have on the reliant on variable [23]. Equation 1 depicts the regression equation in multiple linear analysis.

$$Y = +1X1 + 2X2 + 3X3 \quad (1)$$

The data processing results using the SPSS Version 20 are shown in Table 4.

Table 4. Analysis of regression equation test.

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,612	3,848		,679	,503
	Organizational Culture(X1)	,729	,168	,385	4,352	,000
	Top Management Support (X2)	,859	,215	,434	3,989	,000
	Internal Control (X3)	,492	,200	,299	2,463	,021

a. Reliant on Variable: Success of Accounting information systems (AIS) (Y)

Source: Primary Data Processing, 2021

Table 4 shows the value of 2.612, 1 is 0.729, 2 is 0.859, and 3 is 0.492. Thus, the multiple linear regression equation is shown in the equation 2.

$$Y = 2.612 + 0.729\ X1 + 0.859\ X2 + 0.492\ X3 \quad (2)$$

(i) A constant of 2.612 means that if the variables of Organizational Culture (X1), Top Management Support (X2), and Internal Control (X3) are 0 (zero), then the value of Success of the Accounting information system (AIS) (Y) has a score of 2.612.

(ii) Organizational Culture variable regression coefficient (X1) is 0.729. This score means that the other inreliant on variables have fixed values. If Organizational Culture (X1) increases by one unit, then the value Success of the Accounting information system (AIS) (Y) increases by 0.729 units. The positive coefficient means a positive relationship between Organizational Culture (X1) and the success of the accounting information system (AIS) (Y). The higher the Organizational Culture (X1), the higher the success of the accounting information system (AIS).

(iii) (iii) The regression coefficient of the Top Management Support variable (X2) is 0.859, which means that if the other inreliant on variables are constant and Top Management Support (X2) increases by one, the value Success of Accounting information system (AIS) (Y) increases by 0.859. The presence of a positive coefficient indicates that there is a positive association between Top Management Support (X2) and Success Accounting information system (AIS) (Y). The greater the Top Management Support (X2), the greater the Accounting information system (AIS) success.

(iv) (iv) The Internal Control variable regression coefficient (X3) is 0.492, which implies that if the other inreliant on variables remain constant and Internal Control (X3) increases by one, the value Success of Accounting information system (AIS) (Y) increases by 0.492 times. A positive coefficient indicates a good association between Internal Control (X3) and Accounting information system (AIS) Success (Y). The greater the Internal Control (X3), the more successful the accounting information system (AIS).

The results of the correlation analysis using the SPSS Version 20 are shown in Table 5.

Table 5. The relationship between organizational culture and the success of accounting information systems (AIS).

Correlations

		Organizational Culture (X1)	Success of Accounting Information System (Y)
Organizational Culture (X1)	Pearson Correlation	1	,699**
	Sig. (2-tailed)		,000
	N	30	30
Success of Accounting information system (AIS) (Y)	Pearson Correlation	,699**	1
	Sig. (2-tailed)	,000	
	N	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data Processing, 2021

The correlation coefficient obtained between Organizational Culture (X1) and Accounting information system (AIS) Success (Y) is 0.699, according to Table 5. The correlation value is positive, indicating that the link is unidirectional. The more successful the accounting information system (AIS) (Y), the better the organizational culture (X1). According to the correlation coefficient interpretation, the correlation value of 0.699 falls into the category of a vital l in the range of 0.600 - 0.799 [23]. Table 6 depicts the association with the Top Management Support variable.

Table 6. Relationship between top management support and the success of accounting information system (AIS)

Correlations

		Top Management Support (X2)	Success of Accounting Information System (Y)
Top Management Support (X2)	Pearson Correlation	1	,787**
	Sig. (2-tailed)		,000
	N	30	30
Success of Accounting information system (AIS) (Y)	Pearson Correlation	,787**	1
	Sig. (2-tailed)	,000	
	N	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data Processing, 2021

According to Table 6, the correlation coefficient value derived between Top Management Support (X2) and Accounting information system (AIS) Success (Y) is 0.787. The correlation value is positive, indicating that the link is unidirectio. The higher the Top Management Support (X2) level, the more successful the

accounting information system (AIS) (Y). According to the correlation coefficient interpretation, the correlation value of 0.787 falls into the category of a strong relationship in the range of 0.600 - 0.799 [23]. Table 7 depicts the association with the Internal Control variable.

Table 7. The relationship between internal control and success of accounting information system (AIS).

Correlations

		Internal Control (X3)	Success of Accounting information system (AIS) (Y)
Internal Control (X3)	Pearson Correlation	1	,824**
	Sig. (2-tailed)		,000
	N	30	30
Success of Accounting information system (AIS) (Y)	Pearson Correlation	,824**	1
	Sig. (2-tailed)	,000	
	N	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data Processing, 2021

According to Table 7, the correlation coefficient obtained between Internal Control (X3) and Accounting information system (AIS) Success (Y) is 0.824. The correlation value is positive, indicating that the link is unidirectional. The greater the success of the accounting information system (AIS) (Y), the better the Internal Control (X3). According to the correlation coefficient interpretation, the correlation value of 0.824 falls into the category of a powerful link in the range of 0.800 - 1,000 [23].

The coefficient of determination is a crucial metric that quantifies the degree to which the model account for the differences in the reliant on variable. With a scale that ranges from 0 to 1, a higher value indicates a robust regression model where most of the variables utilized can explain the variance in the reliant on variable. The calculation of the coefficient of determination involves utilizing Equation 3.

$$Kd = r2 \times 100\% \quad (3)$$

The results of the Coefficient of Determination analysis using the SPSS Version 20 is shown in Table 8.

Table 8. Analysis of the coefficient of determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,926a	,857	,840	3.03223

a. Predictors: (Constant), Internal Control (X3), Organizational Culture (X1), Top Management Support (X2)

b. Reliant on Variable: Success of Accounting information systems (AIS) (Y)

Source: Primary Data Processing, 2021

Based on Table 8, information is obtained that the correlation coefficient or (R)

value is 0.944. Thus, the coefficient of determination can be calculated as follows:

Kd = (r)2x 100%

Kd = (0.926)2 x 100%

Kd = 85.7%

By using the SPSS Version 20 program, the output of the t-test Speculation testing results is shown Table 9.

Table 9. T-test analysis

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,612	3,848		,679	,503
	Organizational Culture(X1)	,729	,168	,385	4,352	,000
	Top Management Support (X2)	,859	,215	,434	3,989	,000
	Internal Control (X3)	,492	,200	,299	2,463	,021

a. Reliant on Variable: Success of Accounting information systems (AIS) (Y)

Source: Primary Data Processing, 2021

The evaluation criteria for the speculation on the impact of organizational culture on the success of accounting information system (AIS) are presented in Table 9. The table suggests rejecting H0 and accepting H1, indicating a positive correlation between organizational culture and accounting information system (AIS) success. Thus, a sound accounting information system (AIS) is likely to be associated with a better organizational culture. The study highlights that information technology advances, business strategy, and organizational culture are the three critical factors affecting accounting information system (AIS) success [24]. Organizational culture plays a significant role in accounting information systems (AIS) among internal environmental environment factors [3]. Company culture also influences the success of developing a new accounting information system (AIS) [25], and the value of a quality accounting information system (AIS) is determined by the interaction between information systems, people, business processes, and organizational culture [26].

The success of accounting information system (AIS) is heavily influenced by top management support. TThe results of this study support the conclusions of Teru and Hla (2015), who found that the first stage in determining the success of an accounting information system (AIS) is obtaining full support from top management or superiors. The author then adds that senior management support is critical in effectively adopting accounting information systems (AIS) [27]. Who mentioned that senior management support is vital in defining all operations, including those linked to the accounting information system (AIS) [28], one of an organization's critical sub-systems [29]. The success of accounting information systems (AIS) is significantly influenced by top management support [30]. So, empirically, the higher the level of support from senior management, the more

successful the accounting information system (AIS) [31].

Internal control significantly affects the success of accounting information systems (AIS) [32]. Internal control is necessary so that the accounting information system (AIS) functions as it should to achieve a goal and avoid the risk of deviation from the goals set [33]. Internal control and the success of accounting information systems (AIS) are interrelated aspects [17]. Internal control is needed so that the accounting information system (AIS) applied to the company can run well and minimize the risks in accounting information system (AIS). Like an accounting information system (AIS) with the right internal control structure can help protect the system from fraud, errors, system failure, and disasters [18]. Furthermore, internal control significantly affects the quality of accounting information systems (AIS) [15].

5. Conclusion

Organizational culture substantially has an impact on the success of the accounting information system (AIS), that is the better the organizational culture, the better the success of the accounting information system (AIS) organizational culture. To achieve success with an accounting information system (AIS), a business needs to pay attention to both the system and organizational elements, such as cultural characteristics. Top Management Support has a substantial impact on the success of an accounting information system (AIS), which means that more top management support will boost the success of the accounting information system (AIS). Installing accounting information systems (AIS) was unsuccessful because top management support was ineffective in meeting all operational needs of small and medium-sized businesses. Internal control substantially impacts the success of accounting information systems (AIS), which means that improved internal control will boost the success of accounting information systems (AIS) in small and medium-sized firms. A sound information system necessitates reasonable internal control and internal control is required to be a reference or implementation of restrictions by small and medium enterprises to minimize the risks that may arise in using accounting information systems (AIS) in the process of achieving small and medium enterprise goals.

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AFFECTING FACTORS SUCCESS OF ACCOUNTING INFORMATION SYSTEM (AIS)

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Abstract

This study purpose to see how improved organizational culture, managerial espouse, and internal command affect the success of accounting information system (AIS) in small and medium-sized businesses. A descriptive and verify technique using a quantitative approach was adopted. The pattern uses 30 patterns from small and medium organizations that carry out accounting records system. Multiple linear regression analysis is employed as the analytical method, and T-test is used to evaluate the speculation partially. According to the findings, corporate culture substantially impacts the success of the AIS. The backing of top management substantially impacts the accounting information system (AIS)'s success. Internal control significantly impacts the success of an AIS since the more robust the organizational culture, the better the present AIS will be. The results are expected to provide solutions or solve problems related to AIS that are unavailable, not on time, and experiencing issues in carrying out their functions, so the AIS could be more optimal. Through this research, it can also be helpful to provide an overview and proof that many factors influence the success of the AIS, so these factors must be considered and improved to realize the goals of small and medium enterprises, namely to improve people's welfare.

Keywords: Success of Accounting information system (AIS), Top Management Support, Internal Control, Organizational Culture

1. Introduction

The most crucial component that a management needs is an accounting information system (AIS), particularly systems dealing with financial data [1]. Accounting information system (AIS) facilitates the firm's processing, analyzing and clarifying data about financial transactions [2]. Firm require a high-quality AIS that can run multiple processes concurrently, swiftly, and accurately [3]. AIS quality is a type of success that influences the success of many company tasks and decision-making [4]. The AIS's primary function is to handle relevant financial and non-financial transactions that directly impact the financial transaction process [5].

A common phenomenon related to AIS is that they need to be running correctly according to the needs of their users. The problems persist in the form of an AIS that's unavailable when needed and produces untimely information. Good organizational culture management is required to generate a high-quality AIS. Organizational culture's a shared system among members of an organization that can distinguish one organization from another [6]. Organizational culture is defined by some assumptions or shared values that can be shared by an organization that steers people on the right path to do the job [7]. Because it impacts managers' activities in decision-making, including the selection of control systems, organizational culture can affect the effectiveness and success of AIS. Organizational culture must be formed to improve the effectiveness of a system .

In addition to organizational culture, senior management support determines the sustainability of a system. The assistance of top management is critical in determining every single activity, particularly those related to an organization's most essential sub-systems in the AIS [8]. Top management support could be in the form of policies or materials; it can encourage companies to realize their vision, mission, goals, and objectives [9]. Internal control is one of several aspects that can influence the improvement of a system. Internal controls are procedures and rules that businesses implement to safeguard assets, assure data integrity and dependability, increase operational efficiencies, and encourage adherence to prescribed management standards [10]. A quality AIS needs internal control to support the implementation and development. An AIS with an appropriate The internal control structure can facilitate the detection and prevention of certain types of fraud, such as errors, system failures, and disasters [11].

This research builds upon previous studies investigating the efficacy of AIS. The findings indicate that a strong organizational cult is a critical factor in the running system [12]. Research suggests that a robust organizational culture has a positive effect on the performance of current system [6]. The correlation coefficient of 0.884 suggests a signific link in between organizational culture and success, underscoring the influence of organizational culture on the accounting information system (AIS)'s success [7]. Ultimately, the strength of the organizational culture plays a pivotal role in the success of AIS [13].

Research indicates that good systemis highly reliant on on the support of senior management [11]. Numerous studies have demonstrated that the better than the level of support from top management, the more successful the AIS will be. In fact, senior management support has been shown to have a significant impact of up to 25.09% on the success of the system [10]. Further research has f d that the influence of senior management support can be as high as 56.7% [8]. It is clear that s or management support plays a critical role in ensuring the implemented system [9].

On the other hand, internal control is an integral factor in the triumph of AIS, with a significant impact of 50.9% [14]. In fact, the caliber of AIS is heavily affected by internal control [15]. Research has shown that improved implementation of internal control results in a higher rate of success for AIS. Additionally, various studies have emphasized the significance of internal control in determine the success of AIS [16].

The study varies from past research in that we focus on indicators of top management support characteristics such as planning, organizing, leading, and controlling, which were not previously employed as indicators. Furthermore, the success indicators for AIS are specific and detailed in terms of utility, economy, dependability, availability, timeliness, customer service, capacity, ease of use, adaptability, traceability, auditability, and security. These metrics are used to assess the effectiveness of systems in small to medium-sized businesses. This study is also unique in this regard. Because this is a quantitative study, descriptive and experimental methodologies should be used to provide an overview and test the influence of factors influencing the success of an AIS.

2. Literature Review

2.1. Organizational culture

Organizational culture refers to a group of shared values and trust that guide the actions of all members in an organization [7]. This system of common understanding can be expressed through established norms or values that distinguish the organization from others. There are seven indicators used to measure applied culture: 1) Innovation and risk-taking which determines the level of encouragement for employees to innovate and take risks. 2) Accuracy, analysis and attention to detail, which determines the expected level of Accuracy, analysis and attention to detail to detail displayed by personnel. 3) Outcome orientation, which focus on results rather than the techniques and processes used to achieve those results. 4) People orientation, which considers the impact of management choices on people in the organization. 5) Group orientation, which determines whether work activities are centered around groups or individuals. 6) Aggressiveness, which determines the degree of combative and competitive attitude adopted by people. 7) Stability, which determines the extent to which an organization's operations are geared towards maintaining the status quo as opposed to growth [6].

2.2. Top management support

Top management support is the highest decision-maker in an organization [8]. It is responsible for the strategy and implementation of the process in the company. It is also said that top management support is a form of support provided by top management to users to achieve organizational goals. Indicators of top management support can be seen from management activities related to 1) Planning: setting goals, formulating strategies, determining the required resources, and setting standards of success to achieve goals; 2) Organizing: coordinating human and material resources to carry out predetermined plans to achieve goals; 3) Leading: directing and influencing subordinates to perform essential tasks. Creating the right working environment is expected to result in better performance; 4) Controlling:

ensuring that the organization is running according to its objectives, correcting deviations, and providing solutions to improve them [10].

2.3. Internal control

Internal control is an organisation's set of procedures and regulations to protect assets, ensure data correctness and reliability, enhance operational efficiency, and encourage compliance. Follow specific management procedures [17]. Internal control can also be defined as a process to ensure that the control objectives have been met. It is a process that extends beyond the organization's operational activities and is essential to management activities. Internal control indicators can be visible in internal control components: 1) Control Environment: Creating an organizational atmosphere and raising awareness about the importance of organizational control. Risk Assessment: This management activity identifies and analyzes the risks that may prevent the company from achieving its objectives. Activity Control: a management policy and procedure in place to provide reasonable assurance that management is being carried out as it should be.4). Information and Communication: All levels of management need something in the organization for decision making, financial reporting, and knowing compliance with established policies. Monitoring is a process of assessing the success of the internal control system performance [18].

2.4. Success of accounting information system (AIS)

The success of an accounting information system (AIS) is the integration of related elements and sub-elements in forming an AIS to produce quality information [19]. The success of an accounting information system (AIS) also includes integrating all related factors and giving up flexible AIS that are efficient, easy to access, and timely. The organization's needs can meet user satisfaction [20]. That indicators can measure the success of AIS : 1) Usefulness: system-generated information helps management and users make decisions; 2) Economy: It is expected from a quality AIS give benefits generated by the system will exceed the costs; 3) Reliability: a quality IT, that is, to process data accurately and completely; 4) Availability: a quality AIS means that users must access the system comfortably; 5) Timeliness: A sound AIS must generate vital data first, then other data; 6) Customer Service: A high-quality AIS must give users with prompt service; 7) Capacity: the system's capacity must be adequate to manage peak operation periods as well as future growth; 8) Ease of Use: A sound AIS should be simple to use; 9) Flexibility: A sound AIS must be adaptable to changes in demand; 10) Tractability: the system should be simple to use and understand in order to promote problem solving and future improvement; 11) Auditability: incorporated from the outset; 12) Security: Only authorized users have access to or are able to edit system data [21]. Based on this description, hypotheses can be proposed between other:

H1: Organizational Culture affects the success of Accounting information system (AIS)

H2: Top Management Support affects the success of accounting Information System (AIS)

H3: Internal Control affects the success of Accounting information system (AIS)

3. Method

3.1. Research method

The method used in this research is the descriptive and verification method with a quantitative approach to determine the relationship and influence of one variable on other variables. A descriptive research meth is used to give systematic and accurate descriptions or descriptions concerning the facts and relationships between the phenomena being studi without the intention of drawing conclusions and applying them to the object. The purpose of conducting verification research is to test the truth of the proposed speculation.

3.2. Population and sample

A community is a group of individuals with specific qualities and characteristics the researcher defines. The population was small and medium enterprises in Subang, Indonesia. A saturated sample approach was used for sample collecting. Specifically, all population members were used as research samples, resulting in 30 small and medium business groups.

3.3. Data analysis method

Primary data was collected through a questionnaire, with both validity and reliability tests being conducted to ensure the accuracy of each indicator. Proposed hypotheses were analyzed through data analysis to determine their acceptance [22], utilizing descriptive analysis to examine collected data without drawing conclusions or generalizations [23]. Additionally, verification analysis was conducted to establish the truth of these h otheses. The study sought to identify research findings related to the impact of organizational culture, top management support, and internal control on accounti information system (AIS) success, utilizing classical speculation testing, multiple linear regression analysis, correlation analysis, and coefficient of determination as verification tests.

3.4. Speculation testing

The design speculation investigates if there is an uence between the inreliant on variables, namely Organizational Culture as X1, Top Management Support as X2, and Internal Control as X3 on Accounting information system (AIS) Success as Y. The partial test's used to examine if there's an influence of the inreliant on variable (inreliant on) on the reliant o riable (reliant on) in the regression analysis model [23]. There is a partial effect if the T-count value is more than the T-table value and the significance value is less than 0.05. This test compares T-table and T-count to determine the degree of influence of a portion of t inreliant on variable on the reliant on variable. Each t-result of this calculation is then compared to the T-table facile using a real level of 0.05.

4. Results and Discussion

Every item questionnaire that was submitted to meas e organizational culture, support for top management, internal controls, and the success of accounting information systems (AIS) has a validity value more significant than a critical value of 0,300, indicating every questionnaire item is valid and achievable to be used as esearch measurement [23]. Next is the variable of Organizational Culture (X1),

Top Management Support (X2), Internal Control (X3), and the Success of Accounting information systems (AIS) (Y) were studied has a Cronbach's Alpha value >0.700. The results of this study demonstrate that the tool of the four variables used can be declared reliable. Descriptively, the variables describe the conditions in the good category to show that the implementation is running optimally according to the applicable provisions and rules. Numerous regression analyses consisting of numerous linear regression equations, correlation analysis, coefficient of determination analysis, and speculation testing were done by first checking the classical assumptions used in the verification analysis. Before assessing the speculation, the traditional assumption test underpins multiple regression analysis. The assumptions should be met so that the conclusions drawn from the data are not biased. These assumptions include the normalcy test, multicollinearity test, and heteroscedasticity test. The normality test was used to establish whether or not the interfering or residual variables had a normal distribution, as shown in Table 1.

The probability value (sig) > 0.05 is shown Table 1, and the significance value is 0.798. Which of the following indicates that the data's usually distributed? In other words, assuming normality of the data is satisfied. Furthermore, the multicollinearity test is beneficial for determining whether the inreliant on variables are multicollinear or not and whether the reliant on variables have a high or perfect correlation [23]. The inreliant on variables should not correlate with a suitable regression model.

Table 1. Analysis of normality test.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters, b	Mean	0E-7
	Std. Deviation	2,87111343
Most Extreme Differences	Absolute	,118
	Positive	,083
	negative	-,118
Kolmogorov-Smirnov Z		,646
asymp. Sig. (2-tailed)		,798

a. Test distribution is Normal.

b. Calculated from data.

Source: Primary Data Processing, 2021

The tolerance and Variance Inflation Factor (VIF) values show the value of multicollinearity. There is no multicollinearity if the tolerance value is more

significant than 0.10 and the Variance Inflation Factor (VIF) is greater than 10. There is multicollinearity if the tolerance value is 0.10 and the VIF is greater than 10. The results of the multicollinearity test are provided in Table 2 based on the data processing.

Table 2. Analysis of multicollinearity test.

Coefficients

Model		Collinearity Statistics	
		Tolerance	VIF
1	Organizational Culture (X1)	,703	1,422
	Top Management Support (X2)	,465	2,152
	Internal Control (X3)	,375	2,668

a. Reliant on Variable: Success of Accounting information systems (AIS) (Y)

Source: Primary Data Processing, 2021

Table 2 shows that the tolerance value produced by the Organizational Culture variable (X1) is 0.703 > 0.10, Top Management Support (X2) is 0.465 > 0.10, and Internal Control (Y) is 0.375 > 0,10. The VIF value derived by the Organizational Culture variable (X1) is 1.422 10, the Top Management Support variable (X2) is 2.152 10, and the Internal Control variable (Y) is 2.668 10. Each inreliant on variable has a tolerance value greater than 0, 10, and VIF greater than 10. The premise of data multicollinearity is met because nothing substantial correlation between the inreliant on variables.

The heterogeneity of variance test is used to determine if there is unequal variance between residuals in the regression model, as shown in Table 3.

Table 3. Heteroscedasticity test analysis.

Correlations

			Organizational Culture (X1)	Top Management Support (X2)	Internal Control (X3)	Unstandardized Residual
Spearman's rho	Organizational Culture (X1)	Correlation Coefficient	1,000	,324	,518**	-,035
		Sig. (2-tailed)	.	,081	,003	,855
		N	30	30	30	30
	Top Management Support (X2)	Correlation Coefficient	,324	1,000	,739**	,066
		Sig. (2-tailed)	,081	.	,000	,727
		N	30	30	30	30
	Internal Control (X3)	Correlation Coefficient	,518**	,739**	1,000	.041
		Sig. (2-tailed)	,003	,000	.	,830
		N	30	30	30	30
	Unstandardized	Correlation	-,035	,066	.041	1,000

Residual	Coefficient				
	(2-tailed)	,855	,727	,830	.
	N	30	30	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data Processing, 2021

Based on the results of heteroscedasticity testing Table 3, it is known that the meaningful value obtained by the Organizational Culture variable is 0.855, Top Management Support is 0.727, and Internal Control is 0.830. Each of these inreliant on variables has a significance value > 0.05, which indicates that the residual variance in the data is homogeneous or there is no heteroscedasticity, so it can be concluded that the heteroscedasticity assumption is met.

The effect of the inreliant on variables, namely Organizational Culture, Top Management Support, and Internal Control, on the reliant on variable, namely AIS Success, was investigated using multiple linear regression analysis. Many linear regression models illustrate the relationship and the amount of influence the inreliant on factors (inreliant on variables) have on the reliant on variable [23]. Equation 1 depicts the regression equation in multiple linear analysis.

$$Y = +1X1 + 2X2 + 3X3 \quad (1)$$

The data processing results using the SPSS Version 20 are shown in Table 4.

Table 4. Analysis of regression equation test.

Coefficients						
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
		B	**Std. Error**	**Beta**		
1	(Constant)	2,612	3,848		,679	,503
	Organizational Culture (X1)	,729	,168	,385	4,352	,000
	Top Management Support (X2)	,859	,215	,434	3,989	,000
	Internal Control (X3)	,492	,200	,299	2,463	,021

a. Reliant on Variable: Success of Accounting information systems (AIS) (Y)

Source: Primary Data Processing, 2021

Table 4 shows the value of 2.612, 1 is 0.729, 2 is 0.859, and 3 is 0.492. Thus, the multiple linear regression equation is shown in the equation 2.

$$Y = 2.612 + 0.729\ X1 + 0.859\ X2 + 0.492\ X3 \quad (2)$$

(i) A constant of 2.612 means that if the variables of Organizational Culture (X1), Top Management Support (X2), and Internal Control (X3) are 0 (zero), then the value of Success of the AIS (Y) has a score of 2.612.

(ii) Organizational Culture variable regression coefficient (X1) is 0.729. This

score means that the other inreliant on variables have fixed values. If Organizational Culture (X1) increases by one unit, then the value Success of the AIS (Y) increases by 0.729 units. The positive coefficient means a positive relationship between Organizational Culture (X1) and the success of the AIS (Y). The higher the Organizational Culture (X1), the higher the success of the AIS.

(iii) (iii) The regression coefficient of the Top Management Support variable (X2) is 0.859, which means that if the other inreliant on variables are constant and Top Management Support (X2) increases by one, the value Success of AIS (Y) increases by 0.859. The presence of a positive coefficient indicates that there is a positive association between Top Management Support (X2) and Success AIS (Y). The greater the Top Management Support (X2), the greater the AIS success.

(iv) (iv) The Internal Control variable regression coefficient (X3) is 0.492, which implies that if the other inreliant on variables remain constant and Internal Control (X3) increases by one, the value Success of AIS (Y) increases by 0.492 times. A positive coefficient indicates a good association between Internal Control (X3) and AIS Success (Y). The greater the Internal Control (X3), the more successful the AIS.

The results of the correlation analysis using the SPSS Version 20 are shown in Table 5.

Table 5. The relationship between organizational culture and the success of accounting information systems (AIS).

Correlations

		Organizational Culture (X1)	Success of Accounting Information System (Y)
Organizational Culture (X1)	Pearson Correlation	1	,699**
	Sig. (2-tailed)		,000
	N	30	30
Success of Accounting information system (AIS) (Y)	Pearson Correlation	,699**	1
	Sig. (2-tailed)	,000	
	N	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data Processing, 2021

The correlation coefficient obtained between Organizational Culture (X1) and Accounting information system (AIS) Success (Y) is 0.699, according to Table 5. The correlation value is positive, indicating that the link is unidirectional. The more successful the accounting information system (AIS) (Y), the better the organizational culture (X1). According to the correlation coefficient interpretation, the correlation value of 0.699 falls into the category of a vital l in the range of 0.600 - 0.799 [23]. Table 6 depicts the association with the Top Management Support variable.

Table 6. Relationship between top management support and the success of accounting information system (AIS)

Correlations

		Top Management Support (X2)	Success of Accounting Information System (Y)
Top Management Support (X2)	Pearson Correlation	1	,787**
	Sig. (2-tailed)		,000
	N	30	30
Success of Accounting information system (AIS) (Y)	Pearson Correlation	,787**	1
	Sig. (2-tailed)	,000	
	N	30	30

**. Correlation is significant at the 0.01 level (2-tailed).
Source: Primary Data Processing, 2021

According to Table 6, the correlation coefficient value derived between Top Management Support (X2) and Accounting information system (AIS) Success (Y) is 0.787. The correlation value is positive, indicating that the link is unidirectional. The higher the Top Management Support (X2) level, the more successful the accounting information system (AIS) (Y). According to the correlation coefficient interpretation, the correlation value of 0.787 falls into the category of a strong relationship in the range of 0.600 - 0.799 [23]. Table 7 depicts the association with the Internal Control variable.

Table 7. The relationship between internal control and success of accounting information system (AIS).

Correlations

		Internal Control (X3)	Success of Accounting information system (AIS) (Y)
Internal Control (X3)	Pearson Correlation	1	,824**
	Sig. (2-tailed)		,000
	N	30	30
Success of Accounting information system (AIS) (Y)	Pearson Correlation	,824**	1
	Sig. (2-tailed)	,000	
	N	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data Processing, 2021

According to Table 7, the correlation coefficient obtained between Internal Control (X3) and Accounting information system (AIS) Success (Y) is 0.824. The correlation value is positive, indicating that the link is unidirectional. The greater the success of the accounting information system (AIS) (Y), the better the Internal Control (X3). According to the correlation coefficient interpretation, the correlation value of 0.824 falls into the category of a powerful link in the range of 0.800 - 1,000 [23].

The coefficient of determination is a crucial metric that quantifies the degree to which the model account for the differences in the reliant on variable. With a scale that ranges from 0 to 1, a higher value indicates a robust regression model where most of the variables utilized can explain the variance in the reliant on

variable. The calculation of the coefficient of determination involves utilizing Equation 3.

$$Kd = r2 \times 100\% \quad (3)$$

The results of the Coefficient of Determination analysis using the SPSS Version 20 is shown in Table 8.

Table 8. Analysis of the coefficient of determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,926a	,857	,840	3.03223

a. Predictors: (Constant), Internal Control (X3), Organizational Culture (X1), Top Management Support (X2)

b. Reliant on Variable: Success of Accounting information systems (AIS) (Y)

Source: Primary Data Processing, 2021

Based on Table 8, information is obtained that the correlation coefficient or (R) value is 0.944. Thus, the coefficient of determination can be calculated as follows:

Kd = (r)2x 100%

Kd = (0.926)2 x 100%

Kd = 85.7%

By using the SPSS Version 20 program, the output of the t-test Speculation testing results is shown Table 9.

Table 9. T-test analysis

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,612	3,848		,679	,503
	Organizational Culture (X1)	,729	,168	,385	4,352	,000
	Top Management Support (X2)	,859	,215	,434	3,989	,000
	Internal Control (X3)	,492	,200	,299	2,463	,021

a. Reliant on Variable: Success of Accounting information systems (AIS) (Y)

Source: Primary Data Processing, 2021

The evaluation criteria for the speculation on the impact of organizational culture on the success of accounting information system (AIS) are presented in Table 9. The table suggests rejecting H0 and accepting H1, indicating a positive correlation between organizational culture and AIS success. Thus, a sound AIS is likely to be associated with a better organizational culture. The study highlights that information technology advances, business strategy, and organizational culture are the three critical factors affecting AIS success [24]. Organizational culture plays a significant role in AIS among internal environmental environmental factors [3]. Company culture also influences the success of developing a new AIS [25], and the value of a quality AIS is determined by the interaction between information

systems, people, business processes, and organizational culture [26].

The great system is heavily influenced by management motivation. TThe results of this study support the conclusions of Teru and Hla (2015), who found that the first stage in determining the success of an AIS is obtaining full support from top management or superiors. The author then adds that senior management support is critical in effectively adopting AIS [27]. Who mentioned that senior management support is vital in defining all operations, including those linked to the AIS [28], one of an organization's critical sub-systems [29]. The success of AIS is significantly influenced by top management support [30]. So, empirically, the higher the level of support from senior management, the more successful the AIS [31].

Internal control significantly affects the success of systems [32]. Internal control is necessary so that the good system functions as it should to achieve a goal and avoid the risk of deviation from the goals set [33]. Internal control and the success of AIS are interrelated aspects [17]. Internal control is needed so that the AIS applied to the company can run well and minimize the risks in the accounting information system (AIS). Like an AIS with the right internal control structure can help protect the system from fraud, errors, system failure, and disasters [18]. Furthermore, internal control significantly affects the quality of AIS [15].

5. Conclusion

Organizational culture substantially has an impact on the success of the accounting information system (AIS), that is the better the organizational culture, the better the success of the AIS organizational culture. To achieve success with an AIS, a business needs to pay attention to both the system and organizational elements, such as cultural characteristics. Top Management Support has a substantial impact on the success of an AIS, which means that more top management support will boost the success of the AIS. Installing AIS was unsuccessful because top management support was ineffective in meeting all operational needs of small and medium-sized businesses. Internal control substantially impacts the success of AIS, which means that improved internal control will boost the success of AIS in small and medium-sized firms. A sound information system necessitates reasonable internal control, and internal control is required to be a reference or implementation of restrictions by small and medium enterprises to minimize the risks that may arise in using AIS in the process of achieving small and medium enterprise goals.

References

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