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AFFECTING FACTORS SUCCESS
OF ACCOUNTING INFORMATION SYSTEM (AIS)

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Abstract

This study aims to see how improved organizational culture, managerial espouse, and internal command affect the success of accounting information systems (AIS) in small and medium-sized businesses. A descriptive and verified 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 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 that 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: Internal control, Organizational culture, Success of accounting information system (AIS), Top management support.

1. Introduction

The most crucial component management needs are 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]. Firms 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 directly impacting 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 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 culture is a critical factor in the running system [12]. Research suggests that a robust organizational culture positively affects the performance of the current system [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 (AIS)'s success [7]. Ultimately, the strength of the organizational culture plays a pivotal role in the success of AIS [13].

Research indicates that a good system is highly reliant on the support of senior management [11]. Numerous studies have demonstrated that the better the level of support from top management, the more successful the AIS will be. In fact, senior management support has been shown to significantly impact up to 25.09% on the system's success [10]. Further research has found that the influence of senior management support can be as high as 56.7% [8]. Senior 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]. The caliber of AIS is heavily affected by internal control [15]. Research has shown that improved implementation of internal control results in a higher success rate for AIS. Furthermore, several research studies have underscored the importance of internal control in assessing the effectiveness of Accounting Information Systems (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 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 pertains to a collective set of values and mutual trust that influence the behaviors of every member within 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 prioritizes achieving results over the methods and procedures employed to attain them; 4) People orientation, which takes into account the effect of managerial decisions on individuals within the organization; 5) Group orientation, which assesses whether work activities are centered on teams or individuals. 6) Aggressiveness, which evaluates the extent to which people exhibit a combative and competitive attitude; 7) Stability, which refers to the degree to which an organization's operations are focused on preserving the existing state rather than pursuing growth or change [6].

2.2. Top management support

Top management support refers to the endorsement and commitment of the highest-ranking decision-makers within an organization to a particular initiative, project, or course of action [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 organization'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 the control objectives are 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 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) hinges on the effective integration of various elements and sub-elements, resulting in a well-structured AIS capable of generating high-quality information [19]. This success also entails incorporating all relevant factors and establishing flexible AIS solutions that are efficient, readily accessible, and timely. Ultimately, the AIS should align with the organization's requirements, ensuring 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:

  (i) H1: Organizational Culture affects the success of Accounting Information Systems (AIS)
  (ii) H2: Top Management Support affects the success of accounting
  (iii) Information System (AIS)
  (iv) H3: Internal Control affects the success of Accounting information system (AIS).

This study will bring information for readers, patched current reports on the accounting [22, 23]. Indeed, this will become a reference for readers.

3. Method

3.1. Research method

The research methodology employed in this study is descriptive and verification-based, employing a quantitative approach to ascertain the connections and impacts of one variable on others. Descriptive research provides systematic and precise depictions or explanations of the facts and associations among the phenomena under investigation without the intent of making inferences and applying them to the subject. The objective of verification research is to validate the accuracy of the proposed hypotheses.

3.2. Population and sample

A community is a collective of individuals characterized by specific qualities and characteristics as defined by the researcher. 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 conducted to ensure each indicator's accuracy. Proposed hypotheses were analysed through data analysis to determine their acceptance, utilizing descriptive analysis to examine collected data without drawing conclusions or generalizations. Furthermore, verification analysis was performed to ascertain the validity of these hypotheses. The research aimed to uncover findings concerning the influence of organizational culture, top management support, and internal control on the success of the accounting information system (AIS). This was accomplished through classical hypothesis testing, multiple linear regression analysis, correlation analysis, and determination coefficient as verification tests.

3.4. Speculation testing

The design speculation investigates if there is an influence between the in reliant 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 is used to examine if there's an influence of the inreliant on variable (in reliant on) on the reliant on variable (reliant on) in the regression analysis model [23]. A partial effect is observed when the T-count value exceeds the T-table value, and the significance value is less than 0.05. This test involves comparing the T-table and T-count values to assess the extent of influence of an independent variable on the dependent variable. Each calculated t-value is then compared to the T-table value at a significance level 0.05.

4. Results and Discussion

Each questionnaire item used to assess organizational culture, top management support, internal controls, and the success of accounting information systems (AIS)

has a validity value that exceeds the 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. Multiple regression analyses, including multiple linear regression equations, correlation analysis, coefficient of determination analysis, and hypothesis testing, were conducted after initially verifying classical assumptions. The traditional assumption test is a prerequisite for multiple regression analysis before evaluating hypotheses. Ensuring these assumptions are met is essential to avoid biased conclusions drawn from the data. These assumptions encompass normality testing, multicollinearity testing, and heteroscedasticity testing. 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 usually distributed? In other words, assuming the normality of the data is satisfied. Furthermore, the multicollinearity test is beneficial for determining whether the inreliant on variables are multicollinear and whether the inreliant 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	0.118
	Positive	0.083
	negative	-0.118
Kolmogorov-Smirnov Z		0.646
asymp. Sig. (2-tailed)		0.798

a. Test distribution is Normal.
b. Calculated from data. (Source: Primary Data Processing, 2021.)

Tolerance and Variance Inflation Factor (VIF) values are indicative of multicollinearity. Multicollinearity is absent when the tolerance value exceeds 0.10, and the Variance Inflation Factor (VIF) is less than 10. On the other hand, multicollinearity is present when the tolerance value is 0.10 or less and the VIF is greater than 10. Table 2 presents the results of the multicollinearity test based on the data processing.

Table 2. Analysis of multicollinearity test (Coefficients).

Model		Collinearity Statistics	
		Tolerance	VIF
1	Organizational Culture (X1)	0.703	1.422
	Top Management Support(X2)	0.465	2.152
	Internal Control (X3)	0.375	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 variable has a tolerance value greater than 0, 10, and VIF greater than 10. The premise of data multicollinearity is met because of 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	0.324	0.518**	-0.035
		Sig. (2-tailed)		0.081	0.003	0.855
		N	30	30	30	30
	Top Management Support (X2)	Correlation Coefficient	0.324	1.000	0.739**	0.066
		Sig. (2-tailed)	0.081		0	0.727
		N	30	30	30	30
	Internal Control (X3)	Correlation Coefficient	0.518**	0.739**	1.000	0.041
		Sig. (2-tailed)	0.003	0.000	.	0.830
		N	30	30	30	30
	Unstandardized Residual	Correlation Coefficient	-0.035	0.066	0.041	1.000
		Sig. (2-tailed)	0.855	0.727	0.830	
		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 impact of the independent variables, namely Organizational Culture, Top Management Support, and Internal Control, on the dependent variable, AIS Success, was examined through multiple linear regression analysis. Multiple linear regression models were employed to depict the relationship and quantify the extent of influence that the independent factors (independent variables) exert on the dependent variable [23]. Equation (1) depicts the regression equation in multiple linear analysis.

$$Y = + 1X1 + 2X2 + 3X3 \tag{1}$$

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

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 Eq. (2).

Table 4. Analysis of regression equation test (Coefficients).

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	2.612	3.848		0.679	0.503
	Organizational Culture(X1)	0.729	0.168	0.385	4.352	0.000
1	Top ManagementSupport (X2)	0.859	0.215	0.434	3.989	0.000
	Internal Control (X3)	0.492	0.200	0.299	2.463	0.021

a. Reliant on Variable: Success of Accounting information systems (AIS) (Y)
Source: Primary Data Processing, 2021

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

(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, indicating that when keeping the other independent variables constant, a one-unit increase in Top Management Support (X2) results in a 0.859-unit increase in AIS Success (Y). The positive coefficient suggests a positive correlation between Top Management Support (X2) and AIS Success (Y). This implies that higher levels of Top Management Support (X2) are associated with greater AIS success.

(iv) (iv) The regression coefficient for the Internal Control variable (X3) is 0.492. This indicates that, while keeping the other independent variables constant, a one-unit increase in Internal Control (X3) leads to a 0.492 times increase in AIS Success (Y). 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 InformationSystem (Y)
Organizational Culture (X1)	Pearson Correlation	1	0.699**
	Sig. (2-tailed)		0.0
	N	30	30
Success of Accounting Information System (AIS) (Y)	Pearson Correlation	0.699**	1
	Sig. (2-tailed)	0.000	
	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 link in the range of 0.600 - 0.799 [23]. Table 6 depicts the association with the Top Management Support variable.

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 6. Relationship between top management support and the success of Accounting Information Systems (AIS) (Correlations).

		Top Management Support (X2)	Success of Accounting Information System (Y)
Top Management Support(X2)	Pearson Correlation	1	0.787**
	Sig. (2-tailed)		0.000
	N	30	30
Success of Accounting information system (AIS) (Y)	Pearson Correlation	0.787**	1
	Sig. (2-tailed)	0.000	
	N	30	30

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

Table 7. The relationship between internal control and the success of Accounting Information Systems (AIS) (Correlations).

		Internal Control (X3)	Success of Accounting Information System (AIS) (Y)
Internal Control (X3)	Pearson Correlation	1	0.824**
	Sig. (2-tailed)		0.000
	N	30	30
Success of Accounting information system (AIS) (Y)	Pearson Correlation	0.824**	1
	Sig. (2-tailed)	0.000	
	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 can account for the dependent variable's differences. With a scale ranging from 0 to 1, a higher value indicates a robust regression model where most of the variables utilized can explain the reliance on variable variance. The

calculation of the coefficient of determination involves utilizing Eq. (3).

$$Kd = r2 \times 100\% \tag{3}$$

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	0.926a	0.857	0.840	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 = $(r)^2$ x 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 in Table 9.

Table 9. T-test analysis (Coefficients).

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	2.612	3.848		0.679	0.503
	Organizational Culture(X1)	0.729	0.168	0.385	4.352	0.000
1	Top ManagementSupport (X2)	0.859	0.215	0.434	3.989	0.000
	Internal Control (X3)	0.492	0.200	0.299	2.463	0.021

a. Reliant on Variable: Success of Accounting information systems (AIS) (Y)
   Source: Primary Data Processing, 2021

The evaluation criteria for assessing the hypothesis regarding the impact of organizational culture on the success of the Accounting Information System (AIS) are outlined in Table 9. The table suggests rejecting H_0 and accepting H_1, indicating a positive correlation between organizational culture and AIS success. Thus, a sound AIS will likely be associated with a better organizational culture. The study highlights that the three critical factors affecting AIS success are information technology advances, business strategy, and organizational culture [24]. Organizational culture is significant in AIS among internal 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. The findings of this research corroborate the findings 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 senior management's support level, 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). An AIS with an appropriate internal control framework can effectively safeguard the system against fraud, errors, system failures, and disasters [18]. Moreover, internal control substantially impacts the quality of AIS [15].

5. Conclusion

Organizational culture significantly influences the accounting information system's (AIS) success, whereas a favourable organizational culture enhances AIS's success. To achieve AIS success, a company should focus on the system and organizational factors, including cultural aspects. Additionally, Top Management Support substantially impacts AIS success, indicating that increased top management support contributes to greater AIS success. 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 to achieve small and medium enterprise goals.

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