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Influence of Business Processes, Business Strategies, Organizational Culture on the Quality of Management Accounting Information Systems

Ni Luh Bungahing Ati; Rapina Rapina
Faculty of Economics and Business Maranatha Christian University, Bandung

Abstract

This research was conducted with the aim of knowing the effect of business processes, business strategies, organizational culture on the quality of management accounting information systems . The variables used in this study are business processes, business strategies, and organizational culture as independent variables and the quality of management accounting information systems as the dependent variable. This type of research is quantitative research. The population in this study were hospital employees who use information systems in Bandung City, Bandung Regency and Cimahi City. The sample in this study was taken using the snowball sampling technique. Data analysis of this research was carried out using the Structural Equation Model (SEM). Based on the results of research conducted, it shows that business strategy and organizational culture have an influence on the quality of management accounting information systems, while business processes have not optimally affected the quality of management accounting information systems.

Keywords: *Business Process, Business Strategy, Organizational Culture, Quality Management Accounting Information system.*

INTRODUCTION

The Managers in carrying out organizing, planning, directing and making decisions are needed in the design of management accounting information systems that can link between organizational sub-units (Bachtiar et al., 2018) . Accounting information systems prepare data for management by performing certain operations, including being a source that affects the organization's relationship with the corporate environment. (Zamzami et al., 2017) .

A business process is a series of activities carried out with the aim of compiling outputs to achieve organizational goals or complete business tasks. (Kaniški & Vincek (2018); (Nurhayati & Setiadi, 2017) , Susanto (2013) ; Meiryani & Syaifullah (2015)). Business strategy is a long-term way that contains the design of organizational activities to achieve organizational goals and decisions in identifying and communicating effective long-term plans for the organization (Puspitawati (2021); (Umniyatun, 2018); Meiryani & Syaifullah (2015); Dalton (2016)). Organizational culture is an activity that is carried out repeatedly until it becomes a habit that can become the strength of a single unit, including the norms, values, and beliefs of the members of the organization (Laudon & Laudon (2012); Auliasari (2020)). The management accounting information system is a system that contains a collection of information that has been prepared

Corresponding author
rapinacen@yahoo.com
DOI: -to be assigned-

through the process of collecting, measuring, storing, analyzing and reporting on organizational activities (Suprantiningrum & Lukas (2021); Evi et al. (2018); Susanto (2013)) .

As stated by the Regent of Jember, Siswanto (2021), the information in RSD Dr. Soebandi has not yet been integrated, so he wants to integrate existing internal problems. Wahyuningsih (2017) as director of Fatmawati Hospital explained the dynamics experienced by the hospital he leads, namely maintaining accreditation, improving services (on time, interactive communication with patients and accessibility of services).

According to Susanto (2013) business processes have 5 characteristics, namely having support to achieve organizational goals, can be used to form good supervision and be used to minimize costs, can show a logical and simple sequence, can show decisions and concerns made by managers, the last one does not show a process that delayed. Furthermore, Heinrich (2014) suggests about the characteristics of business processes, namely suitability, accuracy, interoperability, security, maturity, fault tolerance, understandability, learnability, executability, attractiveness, and time behavior. The characteristics of the business processes used in this research are :

Time behavior (Dumas et al. (2019), Heinrich (2014))

Cost-related process performance (Susanto (2013), Dumas et al. (2019))

Executability (Laudon & Laudon (2012), Heinrich (2014))

Fault tolerance (Dumas et al. (2019), Heinrich (2014))

Romney & Steinbart (2012) explained that business strategy can be measured by product differentiation and low cost strategies. Hitt et al. (2020) suggests that business strategy is aimed at building and maintaining the company's strategic position compared to its competitors, which consists of cost leadership, differentiation, focused cost leadership, focused differentiation and integrated cost leadership. Next Dashtbayaz et al. (2014) suggested that business strategy can be evaluated with strategy consistency, compatibility, feasibility, and a competitive advantage. The characteristics of the business strategy used in this research are :

Cost leadership (Romney & Steinbart (2012), Hitt et al. (2020))

Differentiation (Romney & Steinbart (2012), Hitt et al. (2020))

Integrated cost leadership (Hitt et al. (2020))

Feasibility (Dashtbayaz et al. (2014))

To measure organizational culture, Robbins and Coulter (2012) say that the first is attention to detail, outcome orientation, people orientation, team orientation, aggressiveness, stability and innovation risk tasking. The quality characteristics of the management accounting information system used in this research are :

Timely (Stair & Reynolds (2018), Atkinson et al. (2012) , Prananda & Datu (2016)

Accurate (Stair & Reynolds (2018), Atkinson et al. (2012))

Ease to use (Meiryani & Syaifullah (2015), Stair & Reynolds (2018))

Accessible (Meiryani & Syaifullah (2015), Stair & Reynolds (2018))

Flexible (Stair & Reynolds (2018), Atkinson et al. (2012))

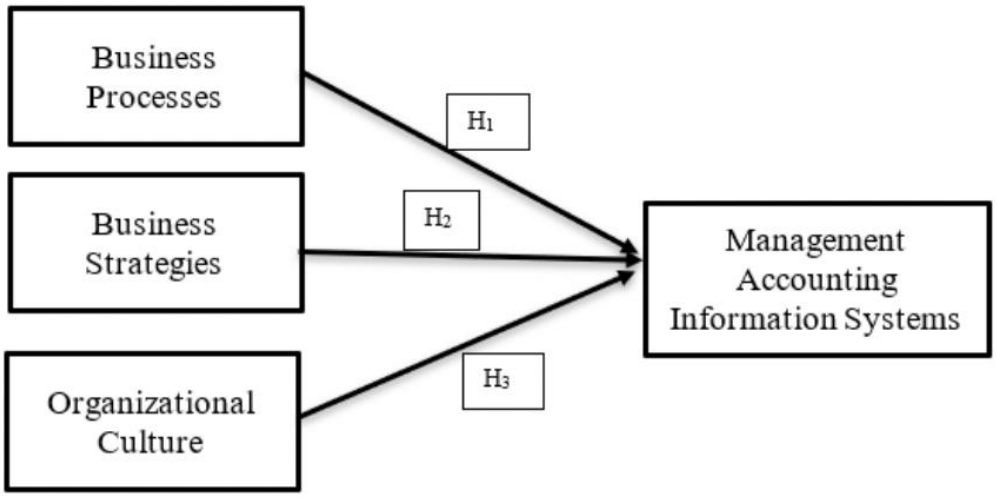
There are several studies that have been conducted on the effect of business processes on the quality of management accounting information systems, such as that conducted by Rapina & Hadianto (2019) examining the quality of management accounting information systems applied to banks that use information systems with the results obtained that the quality of business processes

is good. applied by commercial banks and related parties has a positive and significant effect on the quality of their accounting information systems. Furthermore, the research conducted by Meiryani & Syaifullah (2015) was carried out on 114 commercial banks and related parties that use information systems and then for the results of the research carried out, the quality of accounting information systems can be improved through good business processes. Then the business processes that are run at commercial banks have not optimally affected the quality of management accounting information systems, the processes that are not optimal are regarding production/service activities and administration of the implementation of business processes run by commercial banks and the integration of components and subcomponents in the implementation of business processes has not fully optimally including regarding the service activities performed, the control system for the implementation of its business processes, and the integration between its components and sub-components (Susanto, 2017).

Previous research that has been carried out regarding the effect of business strategy on the quality of management accounting information systems, Puspitawati (2021) in BUMN in Indonesia with an observation unit for financial accounting managers, management accounting managers, and marketing managers, the results obtained from this study are business strategies have a significant effect on the effectiveness of the quality of management accounting information systems.

Previous research that examined the effect of organizational culture on the quality of accounting information systems has been carried out by Karsiati & Maskudi (2014) in Semarang who examined cooperative managers, giving the results that organizational culture has a significant positive effect on management accounting information systems. Then the research that has been conducted by Akbar (2018) at Baitulmaal Wattamwil (BMT) in DKI Jakarta provides the conclusion that organizational culture has a significant effect on the quality of its management accounting information.

The purpose of this research is to find out how much influence the business processes, business strategies, organizational culture have on the quality of management accounting information systems. This study provides 3 hypotheses, namely, first, business processes have a positive effect on the quality of management accounting information systems, secondly, business strategies have a positive effect on the quality of management accounting information systems, and third, organizational culture has a positive effect on the quality of management accounting information systems.



Gambar 1. Model

RESEARCH METHOD

The type of research used in this research is quantitative. Quantitative data is data in the form of numbers obtained from the sum or measurement of variables, usually obtained by means of questionnaires/scales, tests, and observations (Pakpahan et al., 2021) . In this study, the research method used is Snowball Sampling , which is a sampling technique for data sources with certain considerations. (Helaluddin & Wijaya, 2019). Where is this snowball sampling is n non-probability method sampling (sample with a unequal probability) (Ika, 2021). So the population of this research is the hospital health facilities in Bandung City , Bandung Regency , West Bandung Regency and Cimahi City . The approach that will be used in this research is a survey approach. The survey approach is a form of activity that has become a habit among people, and many of them have experience with this research as a separate form or another. Survey research was developed as a form of a positivist approach to the social sciences. Respondents who will fill out this survey are hospital employees who use accounting information systems in Bandung City , Bandung Regency , West Bandung Regency and Cimahi City . The following are the number of hospitals listed on the websites of the Bandung City Government , Bandung Regency , West Bandung Regency and Cimahi City:

Table 1. Number of Hospitals

No	Region Name	Number of Hospitals
1	Bandung	38
2	Bandung district	10
3	West Bandung Regency	9
4	Cimahi City	8
Total		66

In this study, the analytical technique used is SEM (Structural Equation Modeling). Widiyasari & Mutiarani (2017) analysis SEM analysis is an analysis that combines regression, factor, and path analysis so that it can be seen simultaneously calculating the relationship that occurs between latent variables, it can also measure the loading value of the r indicators . latent variable. Nisa et al., 2021 suggest that indicator reliability is measured by looking at the correlation coefficient value of each indicator to the latent variable, which must be greater than 0.6 so that it can be said to be reliable. Similarly, Hair et al. (2017) also conveyed that the reliability of indicators with a value of 0.40 – 0.70 should be considered for removal from the scale, but before that it is necessary to do an analysis first if it can affect validity.

Furthermore, Putri (2015) said that the variable is said to be reliable if the Cronbach alpha coefficient value is more than 0.6. Then composite reliability (ρc) is used to measure the consistency of the indicator block. It is recommended that the composite reliability value (ρc) is greater than 0.6 (Hair et al., 2014). Composite reliability (ρc) can be calculated by the following formula:

$$\rho c = \frac{(\sum_k \lambda_{jk})^2}{(\sum_k \lambda_{jk})^2 + \sum_k var(\varepsilon jk)}$$

In the statistical test, it follows the distribution of degrees of freedom, then has a rule that the t value is normally distributed in more than 30 observations made. It is assumed that the path coefficients differ significantly at the 5% significance level if the t - count value is > 1.96 (Hair et al. 2017).

RESULTS AND DISCUSSION

The population in this study were hospital employees in Bandung City, Bandung Regency, Cimahi City who used management accounting information systems. Respondents who have filled out the questionnaire as many as 46 respondents.

Testing the validity and reliability of research instruments needs to be done so that the instrument is more accurate and reliable. This study uses structural equation model analysis (Structural Equation Model/SEM) to analyze the research model. The Smart PLS output results are as follows:

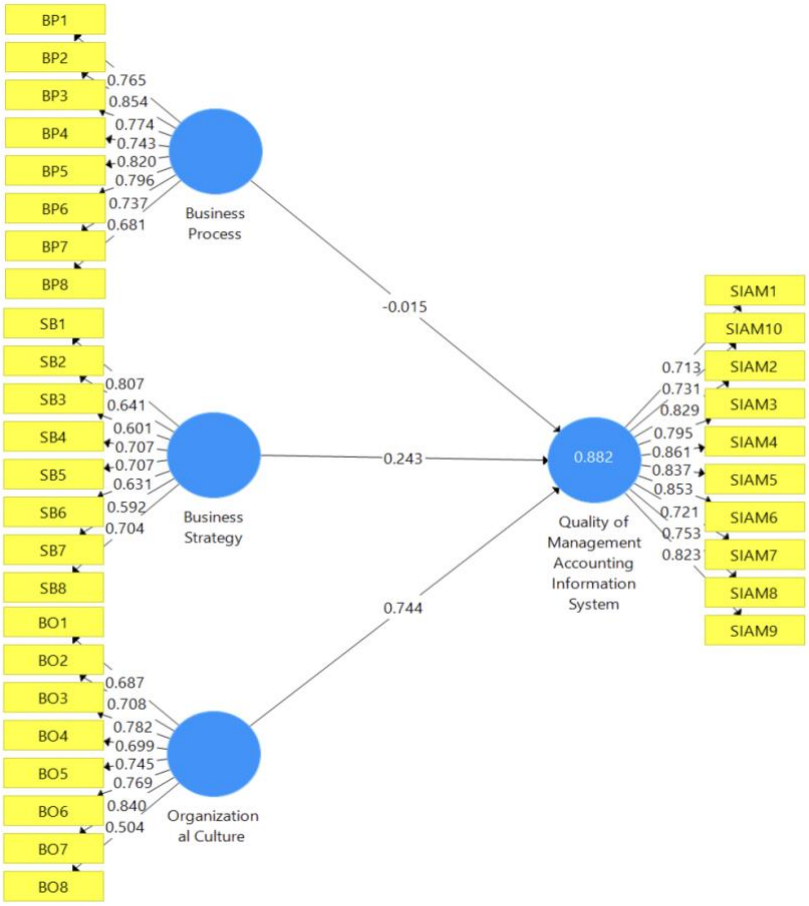


Figure 2. Path Diagram with Loading Factor Value

Based on what was stated by Nisa et al., 2021 the correlation coefficient value of each indicator to the latent variable must be greater than 0.6 so that it can be said to be reliable, then the SB7 indicator is 0.592 and BO8 is 0.504 must be eliminated from the model because it has a loading factor value below 0 ,6. This will generate a new chart as follows:

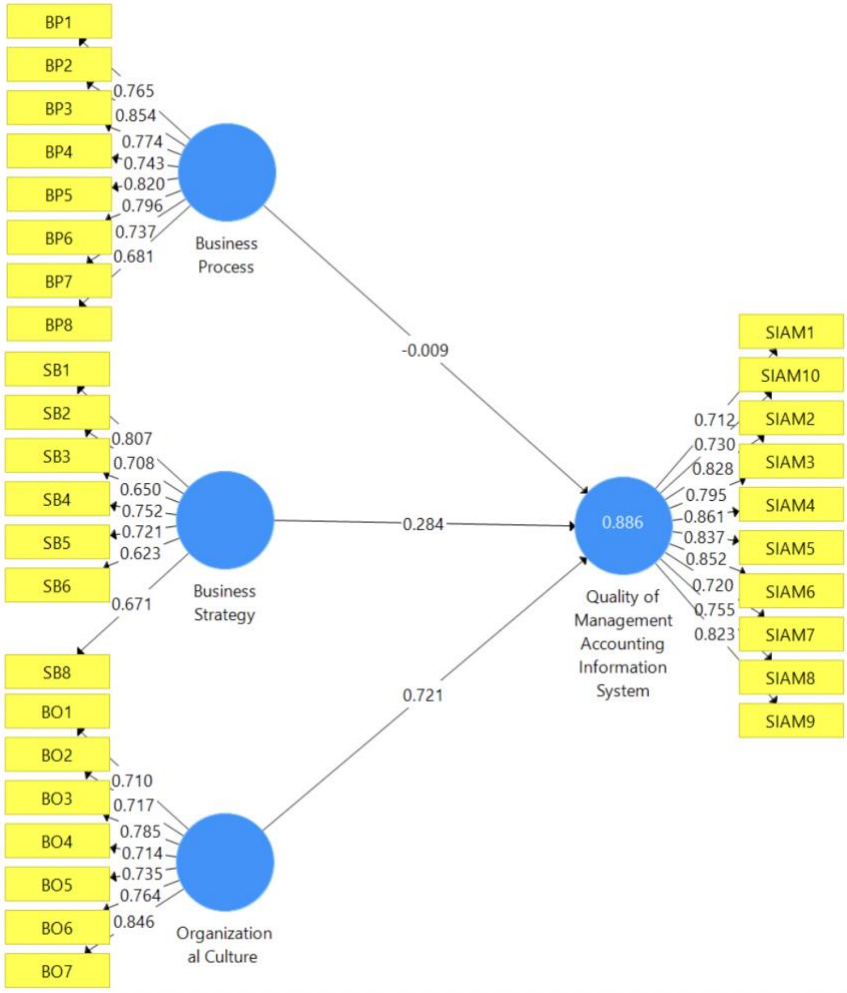


Figure 3. Path Diagram with Loading Factor Values After Elimination of Indicators

The next criteria are Cornbach's Alpha and Composite Reability values which are presented in table 3 below:

Table 3. Cronbach's Alpha and Composite Reliability

Variable	Cronbach's Alpha	Composite Reability
Business process	0.903	0.922
Business strategy	0.842	0.874
Organizational culture	0.873	0.902
Quality Management Accounting Information System	0.934	0.944

After conducting the reliability test, the results obtained according to table 3 which show that the questions for the business process variables, business strategy, organizational culture, and quality of management accounting information systems have Cronbach's Alpha values of more than 0.6, namely 0.903 for business process variables, 0.842 for strategy variables. business, 0.873 for

the organizational culture variable, and 0.934 for the management accounting information system variable, then these variables can be declared reliable.

Furthermore, the results of the SEM test obtained composite reliability (ρc) results . which meet the criteria for the composite reliability value (ρc) greater than 0.6 , namely 0.922 for the business process variable, 0.874 for the business strategy variable, 0.902 for the organizational culture variable, 0.944 for the management accounting information system variable.

Table 4. P Values

	Standard Deviation	T Statistics	P Value
BP -> SIAM	0.117	0.080	0.936
SB -> SIAM	0.096	2.966	0.003
BO -> SIAM	0.106	6.788	0.000

The criteria for the t statistic value is greater than 1.96, in table 4 shows the business process results of 0.080 which means that it is not optimal in giving the influence of business processes on the quality of management accounting information systems. In the business strategy, the result is 2,966, which means that there is an influence from the business strategy on the quality of the management accounting information system. Then the organizational culture obtained results of 6.788 which means that there is an influence of organizational culture on the quality of management accounting information systems.

CONCLUSION & FURTHER RESEARCH

Based on the research that has been done, it can be concluded that business processes have not optimally affected the quality of management accounting information systems. These results support previous research conducted by Susanto (2017), but contradict the research conducted by Rapina & Hadianto (2019) and Meiryani & Syaifullah (2015) . Then based on the results of research on business strategy and organizational culture affect the quality of the accounting information system used. Therefore, a hospital that has a good business strategy and organizational culture can support the quality of a good management accounting information system.

Suggestions for further research are expected to be associated with other variables that can provide another view of the variables that might affect the quality of the company's accounting information system. There are still differences in research results from business process variables, so further research can use different dimensions. Then if there are still problems with the quality of the accounting information system, you can conduct research on different types of companies.

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