Influence Organizational Structure on the Quality of Accounting Information Systems

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Abstract  
This article aims to determine the organizational structure, the quality of accounting information systems. Quality of Accounting Information System is an integrated system of accounting information from the various components of accounting information systems are interconnected and work together in harmony to process financial data into the required financial information for its users. One of the factors that affect the information system is the organizational structure. This is because the information system should be built on an understanding of the organization where the system will be used to benefit. Based on the results of hypothesis testing showed that the organizational structure of the variable relationship with the quality of accounting information system is reflected in the value of 0.281 and the value Pr>|t| = 0.001 which value is smaller than the error level alpha (α typically 5%) then reject Ho means that there is significant influence between the variables of the organizational structure of the variable quality of accounting information systems. These test results prove that the organizational structure affects the quality of accounting information systems.

Introduction  
Economic changes of the economic-based industries to the information-based economy and globalization demand requires management of the business in order to operate more controllable, efficient, effective menggutamakan competitive advantage in addition to locally and globally by increasing the goods and services produced, improving the quality of human resources and the use of technology information through information systems (Azhar Susanto, 2004: 1). The information system is conceptually a man-made system that consists of a set of components that are set up to collect, manage data, store data so that information (Stair & Reynolds, 2010: 10) to support decision-making (Gelinas, et al., 2012: 4) and control organization (Laudon and Laudon, 2012: 15). Accounting Information System is an important part of the information system (Banerjee, 2010: 8). According to Stair, et al., (2006: 6) tools used by management in the organization that can provide added value resulting competitive advantage is the accounting information system. Furthermore, accounting information systems used by companies as a medium or tools to produce information so that management can make decisions (Sri Mulyani NS 2009: 25). Then the increased use of information systems for the company will have a major impact on the ability of the competition (Laudon and Laudon, 2005: 5).

Accounting information system is the integration of sub-systems both physical and non physical are interconnected and cooperate with each other in harmony to process data concerning financial transactions into a financial information (Azhar Susanto, 2008: 72). Furthermore, Romney & Steinbart (2015: 36) argues that the accounting information system is a system to collect, record, store, and process data to generate information for decision makers. Furthermore Azhar Susanto (2008: 14) states that the quality of accounting information system is the integration of all the elements and sub-elements of the so-called component accounting information system consisting of hardware, software, brain ware, procedures, databases and communication networks. A phenomenon that occurs in the field related to the quality accounting information system not occur in the education sector Universities according to Edy Suandi Hamid (Chairman of the Association of Indonesian Private University) that the small campus that threatened difficulty pursuing accreditation of an institution because it has no integrated data processing system administration. Added by Syafri Yuzal (Manager Marketing and Sales Division Gamatechno, 2010) that the information systems of various universities in Indonesia still need to be addressed.

One of the factors that affect the information system is the organizational structure (Wilkinson, et al., 2010: 39; Stair & Reynolds, 2011: 77; Greenberg and Baron, 2011: 548). This is because the information system should be built on an understanding of the organization where the system will be used to benefit (Laudon & laudon, 2007: 109). The organizational structure according to Greenberg and Baron (2011: 548) is a formal configuration among individuals and groups regarding the allocation of duties, responsibilities, and authority within the organization. Later research conducted by Gordon & Narayanan (1984) and Mukherji (2002) found that between the organizational structure and information systems are the two things are interrelated. The role of the structure as a system that regulates the distribution and relationship will determine steps for individuals who are in the organization (Soejipto, 2004). The phenomenon occurred in the organizational structure of government agencies because it is still not yet fully based on the principles of efficient and rational organization, so that the organizational structure is less proportionally, in addition to the system and work procedures within the state
apparatus is not efficient, effective and saving behavior (Taufik Effendi, 2007). Based on the background already described above, the empirical research is needed on the effect of organizational structure on the quality of accounting information systems.

**Review of Literature**

**Organizational Structure**

The organizational structure according to Greenberg and Baron (2011: 548) is a formal configuration among individuals and groups regarding the allocation of duties, responsibilities, and authority within the organization. Furthermore Azhar Susanto (2013: 98) states the organizational structure is a comprehensive framework for the planning, implementation and monitoring activities undertaken by management. The same is stated by Robbins, et al., (2015: 464) argue the organizational structure is to determine the division of work, grouping and formally coordinate. Next Mc Shane, et al., (2015: 370) stated organizational structure is the division of labor in the form of coordination, communication, work rules and the responsibilities that relate directly to the organization's activities. Furthermore Ivancevich, et al., (2014: 473) says that "Organizational structure is Considered to be the anatomy of the organization, providing a foundation within the which the organization functions. Based on expert opinions above (Ivancevich, et al., (2014: 473); Robbins, et al., (2015: 464); Mc Shane, et al., (2015: 370); Greenberg and Baron (2011: 548); Azhar Susanto (2013: 98), it can be said that the organizational structure is the duty and responsibility of individuals and groups with one another regarding the overall framework for the planning, implementation and monitoring activities that coordinate with each other on the activities undertaken in order to achieve goals organization.

According to Mc Shane, et al., (2015: 373) the organizational structure has four dimensions as follows:

a) The range of control refers to the number of people who directly reported to the next higher level in the hierarchy (Span of Control Refers to the number of people directly reporting to the next level in the hierarchy).

b) Centralization is the extent to which the authority of an official decision is held by a small group of people, usually those at the top of the organizational hierarchy (Centralization is the degree to rooms formal decision authority is held by a small group of people, typically Reviews those at the top of the organizational hierarchy).

c) The formalization is the extent to which an organization standardize behavior through rules, procedures, formal training and related mechanisms (formalization is the degree to rooms Organizations standardize behavior through rules, procedures, formal training and related mechanism.).

d) departmentalization will determine how employees and their activities are grouped together (Departmentalization specifies how employees and their activities are grouped together).

Robbins, et al., (2015: 464-470) states that there are six characteristics in running the organizational structure, among others:

1) Work Specialization. Specialization of work is the extent to which tasks in the organization broken up into separate jobs.

2) Departementalization. Departmentalization are the guidelines used in combining the work so that the same tasks can be coordinated.

3) Chain of Command. The chain of command is unbroken line of authority that extends from the top of the organization to the lowest echelon and clarifies who reports to whom.

4) Span of Control. Control range is how many subordinates that can be managed effectively and efficiency.

5) Centralization. Centralization is the extent to which the decision-making concentrated at a single point in the organization.

6) Formalization. Formalization is the extent to which jobs within the organization is mentioned, written and enforced.

Meanwhile Ivancevich and Matteson (2002, 583: 585) argues that the three-dimensional shape is the organizational structure of formalization, centralization and complexity.

1) The formalization is based on the extent to which expectations about the means and objectives mentioned work, written and enforced (formalization Refers to the extent to which the expectations regarding the means and ends of work are specified, written and enforced).

2) Centralized based on the location of decision-making authority in the organizational hierarchy (Centralization Refers to the location of decision making authority in the hierarchy of the organization).
3) The complexity is to divide the work and create departments (Complexity is the direct outgrowth of dividing work and creating departments).

Some important characteristics that must be considered in the organizational structure according to Boockholdt (1999: 23) as follows:
1) The organization must establish structures to differentiate each of these segments (The organization must establish a structure that distinguishes each of its segments).
2) Produce a clear statement of authority and responsibility of the manager (It must issue a clear statement of authority and responsibility for the manager).
3) The top management should define clearly all superior and subordinate relationships among employees (Top management should clearly define all superior - subordinate relationships among employees).

Based on the statement above experts McShane, et al., (2015: 373); Boockholdt (1999: 23); Ivancevich & Matteson, (2002, 583: 585); Robbins, et al, (2015: 464-470), the dimensions and indicators of organizational structure used in this study is based on the following:
1) Full Range (Span of Control) which refers to the number of people who directly reported to the next higher level in the hierarchy, divided into: (a) The relationship superiors and subordinates (Boockholdt, 1999: 23); (b) The ratio of superiors and subordinates (McShane, et al., 2015: 373).
2) Centralized (Centralization) is the extent to which official decision authority is held by a small group of people, usually those at the top of the organizational hierarchy is divided into: (a) The rate decision; (b) The level of freedom of decision-making.
3) The formalization (formalization) is the extent to which jobs within the organization is mentioned, written and enforced, namely: (a) The regulations governing the conduct of the written; (b) Documentation of procedures and policies the quality of accounting information system.

According to Azhar Susanto (2013: 72) that the quality of accounting information system is an integrated system of accounting information of all the elements and related sub elements working together in harmony to produce quality accounting information. The quality of accounting information system is defined as a form of a statement of the conditions in which the accounting information system can generate accounting information in accordance with the user. Quality accounting information obtained from the application of quality accounting information system (Sacer, et al., 2006: 6). On the other hand Bagranof, et al., (2010: 5) states that the quality of accounting information system is a data collection and data processing procedures that produce accounting information required for its users (Definition: An accounting information system is a collection of the data and processing procedures that creates needed information for its users). Based on expert opinions above (Laudon and Laudon 2012: 548); Azhar Susanto (2013: 72); Hall (2011: 7); Sacer, et al., (2006: 6); Bagranof, et al., (2010: 5); Weygandt, et al., (2010: 199), the Quality of Accounting Information System is an information system integrated accounting of the various components of accounting information systems are interconnected and work together in harmony to process financial data into financial information required for its users.

Stair and Reynolds (2010: 57) suggests that the quality of information systems are usually flexible, efficient, accessible, and timely (A quality information system is usually flexible, efficient, accessible and timely). Furthermore DeLone, et al., (2003) found the quality of the system (system quality) associated with the measurement process of the system itself that is measuring the success of technical information systems. To measure the quality of the system used: ease-of-use, functionality, flexibility, portability, integration, and importance. Furthermore Weygant et al., (2010: 199) states that the quality of accounting information system is based on: (1) cost effectiveness; (2) usefulness; (3) flexibility. According to Romney & Steinbart (2009: 702) the success of accounting information system can be seen by the following characteristics:
1) Usefulness: Output of information management and will help users make decisions.
2) Economy: the benefits of the use of the system, exceed the costs incurred to manufacture the system.
3) Realiability: the system is able to process data accurately and completely.
4) Availability: access system for users can be carried out either
5) Customer service: service to the customer can be carried out efficiently.
6) Capacity: the capacity of the system must be able to handle all of the company's operations.
7) Ease to use: the system must be user-friendly.
8) Flexibility: the system must be able to handle operations and the changes that arise in the operation.
9) Tractability: the system must be easily understood by users and facilitate problem solving and the development of future systems.

10) Audibility: audibility should be built at the beginning of the manufacturing system.

11) Security: only users who have authority are given access to change data system.

According to Todd (2005: 85) that the characteristics of quality information system are reliability, flexibility, integration and accessibility and timely. Furthermore Ralph, et al., (2010: 57) argues that the quality of information systems generally meet criteria such as a flexible, efficient, accessible and timely (a quality information system is usually flexible, efficient, accessible, and timely). Meanwhile, according to Sacer, et al., (2006: 62) that the quality of accounting information system indicated by the integration of the various components of the accounting information system are: hardware, software, brainware, telecommunication network and database quality and quality of work and satisfaction of users. This concurs with Azhar Susanto (2013: 14) that the quality of accounting information system is the integration of all elements or components consisting of hardware, software, brainware, procedure, database and telecommunication network. On the other hand Horan and Abichandani (2006) states that the quality characteristics of the information system is the utility, reliability, efficiency, customization and flexibility. Measuring tool for quality systems have been developed and validated by Sedera and Gable (2004), there are nine attributes in the quality of the information system are: ease of use, ease of learning, user requirements, system features, system accuracy, flexibility, sophistication, integration, and customization. Furthermore, according to Ong, et al., (2009) that in order to measure the quality of information systems by using dimensions Reliability, Flexibility, Integration, Accessibility and Timeliness. Gorla, et al., (2010) that the system quality attributes are grouped into two broad categories, the system features from the perspective of the system designer (called the flexibility of the system) and features from the perspective of the end user system (called the sophistication of the system).

Wixom and Todd (2005) and Huang, et al., (2004) stated that the dimensions used in measuring the quality of the information system is realiability, flexibility, integration, accessibility and timeliness, with the following definitions: Realibility: refers to the reliability of the operating system, Flexibility: the suitability of the system to change the terms as the user desires, Integration: refers to the way the system allows data to be integrated from a variety of sources, Accessibility: refers to the ease of access to information that can be accessed or extracted from the system, Timeliness: refers to the extent to which the system offers a quick response on demand. Furthermore Heidmann (2008: 81) explains that the dimensions of the quality of accounting information system consists of: (1) integration; (2) flexibility; (3) accessibility; (4) formalization; (5) The media richness. , Next Peter (2008) suggests that the desirable characteristics of an information system are: (1) ease of use; (2) system flexibility; (3) system reliability; and (4) ease of learning, as well as system features of intuitiveness, sophistication, flexibility and response times. Based on the above description it can be said that the dimensions of the quality of accounting information system consists of integration, flexibility, efficiency, accessibility Stair and Reynolds (2010: 57); DeLone, et al., (2003); Weygant, et al., (2010: 199); Romney & Steinbort (2009: 702); Todd (2005: 85); Ralph, et al., (2010: 57); Sacer, et al., (2006: 62); Azhar Susanto (2013: 14); Horan and Abichandani (2006); Sedera and Gable (2004); Ong, et al., (2009); Gorla, et al., (2010); Wixom & Todd (2005); Huang, et al., (2004); Heidmann (2008: 81); Peter (2008).


2) Flexibility: the system must be able to handle the operational and operational changes that arise in the Delone and McLean (2003); Sederdan Gable (2004); Gorla, et al., (2010); Peter (2008); Heidmann (2008: 81); Huang, et al., (2004); Todd (2005: 85); Romney & Steinbar (2009: 702); Weygant, et al., (2010: 199); Stair and Reynolds (2010: 57). (a). Easy to learn/easy to learn information system (Sederdan Gable, 2004); Gorla, et al., (2010); (b). Equipped only with useful features and fuctions: displays only the features and functions that are used Gorla, et al., (2010); Sederdan Gable (2004); Delone and McLean (2003); (c). Flexible to the make changes Easily /: flexible to make changes easily Gorla, et al., (2010); Sederdan Gable (2004); Delone and McLean (2003).

3) Dimensions accessibility (ease of access) is the dimension of the quality of the information system where the required information can be accessed easily from the accounting information system Stair and Reynolds (2010: 57); Todd (2005: 85); Ralph, et al., (2010: 57); Ong, et al (2009); Huang, et al (2004); Heidmann (2008: 81). (a). Flexible is an information system that can be accessed is an
information system is one of the subsystems in management information systems is very important in a company. Above results of research conducted by Claver, et al., (2001) produces empirical evidence that the levels in effect the organizational structure and significant positive effect on the accounting information system. In line with the implementation of accounting information systems where the successful implementation of accounting information systems is highly dependent on a good organizational structure (Doll, et al., 2001). Research conducted by Yarmohammad Zahed (2011) and Fred (2012) produce empirical evidence that all dimensions of the organizational structure affect the accounting information system to facilitate the available information by expanding the distribution of information to various levels within an organization, so that the employee/employees who are at the lowest level even can provide a boost/contribution to the decision-making process. This is confirmed by Bodnar, et al., (2010: 23) that the accounting information system in an organizational structure is a tool for managers to control and influence policy, budgetary and planning in the organization of information services. Scott (2001: 6) explain that the impact on the organizational structure of information systems. Hierarchical organizational structure contains a basic framework of information systems that have been developed, because the system is made to circulate information in accordance with the information within an organizational structure. The organizational structure that will support the implementation of complex information systems, then in terms of control, organizational structure have an impact on information systems.

Theory - the theory above is reinforced by research conducted by Gordon and Narayana (1984) which states that the organizational structure and information systems are the two things are interrelated. Later studies conducted by Salehi and Abdipour (2011) who found that the organizational structure is indicated as one of the factors that hinder the implementation of accounting information systems in companies listed in Turkey. Indeje research and Qin Cheng (2010) proved that the organizational structure and organizational culture influence the development and implementation of information systems. Added by research Nagappan, et al (2009) that the information system is designed to establish communication between units within the organizational structure of the organization, so that product quality is strongly influenced by the information in the form of organizational structure information. While Doms, et al., (2004) stated that in order to provide financial information that is most relevant for the purposes of planning and control, then the design of information systems must understand the organizational structure. The results showed that the accounting information system is one of the subsystems in management information systems is very important in a company that is influenced by the organizational structure of the Mahdi Salehi (2011). Then the organizational structure indicates the level of decision-making authority that had previously been provided by the information system developed by the organization (Meade, et al., 2002). Further organizational structure is one important part in the implementation of accounting information systems where the successful implementation of accounting information systems is highly dependent on a good organizational structure (Doll, et al., 2001). Research conducted by Yarmohammad Zahed (2011) and Fred (2012) produce empirical evidence that all dimensions of the organizational structure and significant positive effect on the accounting information system. In line with the above results of research conducted by Claver, et al., (2001) produces empirical evidence that the levels in effect on the organizational structure of the accounting information system. Further research conducted by Wanyama, et al., (2010) and Ismail, et al., (2007) revealed in a study that has an influence on the organizational structure of information systems. Based on the above it can be concluded that the organizational structure affects the quality of accounting information systems.

Methodology, Finding and Discussion

The research method is a method used by researchers in conducting investigations to solve the problem (Kothari, 2004: 08). The method used in this research is descriptive and verification method (verificative research). This study uses primary data refers to information obtained first-hand research related to variable interest for the specific purpose of study (have now, 2006: 61). The questionnaire is the data collection methods used, while the data collection procedure is a conscious effort to collect data that is done systematically with established procedures (Suharsimi Arikunto, 2002: 123). The population in this study is 50 (fifty) Colleges in the city of Bandung which have been using accounting information systems in data processing accounting transactions. The unit of observation or respondents in this study is the Head of Finance, Head of Accounting,
Implementation of the system using Structural Equation Modelling (SEM) approach Partial Least Square - Path Modeling with the aid of XL-STAT software. Respondents in this study is the Head/Head of Staff Accounting/Finance in private universities in Bandung. Sampling was determined by using probability sampling. Universities for research are as many as 50 universities with 150 employees as respondents. The number of respondents who returned the questionnaire as many as 136 respondents or 90.7% with a number of university research as much as 45 or 90%, all of which can be processed as all places visited research directly. Based on a questionnaire that was returned from the respondents, the questionnaire was considered sufficient to represent the population. According Ghozali (2011) states that the validity of the test is used to measure the validity of a questionnaire in the study, where a questionnaire in the study considered valid if the statements in the questionnaire were able to reveal something that will be measured by the questionnaire. Validity indicator can be indicated by the value of standardized loading, this value describes the correlation between each indicator with construct. An indicator is said to be valid if it has standardized loading> 0.5. Testing is done by using PLS-Path Modeling with the aid of XL-STAT software. Recapitulation of the test the validity of research instruments as follows:

<table>
<thead>
<tr>
<th>Recapitulation Test Result Validity Research Instruments</th>
<th>Manifest variables</th>
<th>standardized loadings</th>
</tr>
</thead>
<tbody>
<tr>
<td>latent variable</td>
<td>RK I1 0.900</td>
<td>RK I2 0.856</td>
</tr>
<tr>
<td></td>
<td>Centralization I3 0.874</td>
<td>Centralization I4 0.878</td>
</tr>
<tr>
<td></td>
<td>Formalization I5 0.895</td>
<td>Formalization I6 0.911</td>
</tr>
<tr>
<td></td>
<td>X (SO) I1 0.824</td>
<td>X (SO) I2 0.694</td>
</tr>
<tr>
<td></td>
<td></td>
<td>X (SO) I3 0.770</td>
</tr>
<tr>
<td></td>
<td></td>
<td>X (SO) I5 0.747</td>
</tr>
</tbody>
</table>

Source: Results of the research data processing

Based on the test results the validity of indicators for Organizational Structure variables can be indicated by the value of standardized loading, which illustrates the magnitude of the correlation values between each indicator with construct. This indicates that all the items have questions correlation more than 0.5 so it can be stated that the whole question items Organizational Structure variables used are valid and can be used to measure the variables studied. An indicator is said to be valid if it has a value of standardized loading> 0.5. Purposes of applying the reliability test to determine whether the data collection tool basically shows the level of accuracy, stability and consistency of the tool in revealing certain symptoms of a group of individuals, even if carried out at different times (have now & Bougie, 2013: 228). Then to determine whether a variable is reliable or not, refer to the terms proposed by Kaplan, et al (2009: 125) that the reliability value of at least 0.70 or received between (0.70 to 0.80).

<table>
<thead>
<tr>
<th>Reliability Test Results recapitulation Research Instruments</th>
<th>Dimensions</th>
<th>Cronbach's alpha</th>
<th>D.G. rho (PCA)</th>
</tr>
</thead>
<tbody>
<tr>
<td>latent variable</td>
<td>X1 (SO) 6</td>
<td>0.864</td>
<td>0.898</td>
</tr>
<tr>
<td></td>
<td>RK 2</td>
<td>0.705</td>
<td>0.871</td>
</tr>
<tr>
<td></td>
<td>Centralization 2</td>
<td>0.696</td>
<td>0.868</td>
</tr>
<tr>
<td></td>
<td>Formalization 2</td>
<td>0.774</td>
<td>0.898</td>
</tr>
<tr>
<td></td>
<td>Y (KSIA) 6</td>
<td>0.905</td>
<td>0.928</td>
</tr>
<tr>
<td></td>
<td>Integration 2</td>
<td>0.845</td>
<td>0.928</td>
</tr>
<tr>
<td></td>
<td>Flexible 2</td>
<td>0.932</td>
<td>0.967</td>
</tr>
<tr>
<td></td>
<td>Ease of access 2</td>
<td>0.760</td>
<td>0.893</td>
</tr>
</tbody>
</table>

Source: Results of the research data processing
Construct reliability testing using Cronbach's alpha and DGrho (PCA) is often called composite reliability. In partial least squares modeling reliability of a construct which is owned by the composite reliability have better value than the Cronbach alpha. Based on the reliability test results have shown that the variable has a value of Organizational Structure Cronbach alpha of 0.864 so that the measuring instrument variables can be said to be reliable. Next to the Organizational Structure variable has a value DGrho (PCA) of 0.898. Based on the table above can be seen that the variable Organizational Structure Composite Reliability has a value > 0.7 meaning all indicators of a latent variable has a value of reliability reliable. Assessment structural model in a second measurement using the Discriminant Validity. discriminant validity of the constructs formed as compared to the other constructs and can also be seen from the Average Variance Extracted (AVE). AVE examination is to describe the magnitude of the variance/diversity variables manifest variables that can be contained by latent contract. Thus the greater the variance or diversity manifest variables that can be contained by the greater latent construct representation manifest variables to latent contract. Role of thumb is usually a good value AVE is above 50% (RD> 0.5).

Variable Measurement Model Organizational Structure
Organizational structure has three variables manifest that the span of control, centralization, formalization. For each variable manifest in the form of organizational structure obtained by weighting factor (Loading Factor) as follows:

<table>
<thead>
<tr>
<th>Measurement model variables Organizational Structure</th>
<th>Loading factor</th>
<th>measurement Model</th>
<th>hitung</th>
</tr>
</thead>
<tbody>
<tr>
<td>Range Control (RC)</td>
<td>0.869</td>
<td>RK = 0.869 X1 + 0.245</td>
<td>19,763</td>
</tr>
<tr>
<td>Centralization</td>
<td>0.886</td>
<td>Centralization = 0.886 X1 + 0.214</td>
<td>21,575</td>
</tr>
<tr>
<td>Formalization</td>
<td>0.863</td>
<td>Formalization = 0.863 X1 + 0.256</td>
<td>19,234</td>
</tr>
</tbody>
</table>

Source: output PLS-Path Modeling

Based on the above data Loading Factor for manifest variables on the latent variables to show that the organizational structure of the manifest variables significant in shaping the organizational structure variables. Loading Factor values above the recommended value of which is equal to 0.60 so that the construct (manifest variables) for the organizational structure there that are eliminated from the model, or in other words the dimension of the span of control, centralization, formalization is matched properly used in describing the organizational structure variables in study author.

<table>
<thead>
<tr>
<th>Model measurement indicator of variable dimensions of organizational structure</th>
<th>Loading factor</th>
<th>measurement Model</th>
<th>hitung</th>
</tr>
</thead>
<tbody>
<tr>
<td>XI1 &lt;- RK</td>
<td>0.900</td>
<td>I1 = 0.900 RK + 0.190</td>
<td>53,973</td>
</tr>
<tr>
<td>XI2 &lt;- RK</td>
<td>0.856</td>
<td>I2 = 0.856 RK + 0.268</td>
<td>24,601</td>
</tr>
<tr>
<td>XI3 &lt;- Centralization</td>
<td>0.874</td>
<td>I3 = 0.874 Centralization + 0.237</td>
<td>30,575</td>
</tr>
<tr>
<td>XI4 &lt;- Centralization</td>
<td>0.878</td>
<td>I4 = 0.878 Centralization + 0.229</td>
<td>24,638</td>
</tr>
<tr>
<td>XI5 &lt;- Formalization</td>
<td>0.895</td>
<td>I5 = 0.895 Formalization + 0.199</td>
<td>41,261</td>
</tr>
<tr>
<td>XI6 &lt;- Formalization</td>
<td>0.911</td>
<td>I6 = 0.911 Formalization + 0, 170</td>
<td>49,849</td>
</tr>
</tbody>
</table>

Source: output PLS-Path Modeling

Next can be seen in that count loading factor values for the three variables manifest from latent variable organizational structure more than 1.96 so it can be stated that the manifest variables used in measuring the variables meaningful organizational structure. To determine whether path coeisien to the organizational structure is the significance or not (there is influence between the organizational structure of the quality of accounting information system), it can be seen from Pr result > | t | l, if the value is less than the level of errors alpha (α typically 5%) then reject Ho means that there is influence that significance between the variables of the organizational structure of the variable quality of the organization's information systems.
Significance test the effect of the organizational structure and of the quality of accounting information system

| latent variable | Value | Standard error | t     | Pr>|t| | f²   |
|----------------|-------|----------------|-------|-------|------|
| X (SO)         | 0.281 | 0.082          | 3.409 | 0.001 | 0.092 |

Source: Results of the research data processing

Organizational structure, hypothesized influence on the quality of accounting information systems. The results of significance test of these hypotheses through statistical hypothesis: Y (KSIA) = 0.281081645861465 * X1 (SO). Based on the results of hypothesis testing showed that the organizational structure of the variable relationship with the quality of accounting information system is reflected in the value of 0.281 and the value Pr>|t| = 0.001 which value is smaller than the error level alpha (α typically 5%) then reject Ho means that there is influence that significance between the variables of the organizational structure of the variable quality of accounting information systems. These test results prove that the organizational structure affects the quality of accounting information systems.

Conclusion

Based on the phenomenon, the problem formulation, hypothesis formulation and discussion of the research, the authors draw conclusions There is the influence of the Organizational Structure of the Quality of Accounting Information Systems. Not to quality accounting information systems on existing private colleges in the city due to the organizational structure that has not been implemented optimally. This is because there are employees who are not involved in decision making for centralization is still dominated by the top management. Work activities in private universities in the city in carrying out their tasks not fully in accordance with the written rules in force, not yet progressed to the maximum, coordination has not been as much as possible, Standard Operating Procedures applicable, there are the organizational structure of the private universities in Bandung still can not be implemented optimally.

To improve the organizational structure better at college private higher in the city there are several things to note are:

a) Management should more involve employees in decision-making by providing opportunities argued that relate to its main task due to centralization is still dominated by the top management.

b) Improving the distribution of information so that the control range of directions superior to subordinate or subordinates keatasan went very smoothly among others, by improving coordination meetings and doing better oversight to ensure the quality of the work better than before.

c) Create guidelines/regulations written work so that employees can understand and execute more regularly and it works just as well in order to create harmony/integration.

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