

# Influence of Organization Structure on Quality of Accounting Information System

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## ABSTRACT

*This research is based on the phenomenon that occurs in the field. Researchers find the problems raised by the experts related to the weakness of the organizational structure in applied in running the organization so as to give effect to the accounting information system used by the organization. This research is a review literature research. Researchers examine various sources of reference from secondary data sources (information from bona fide media, books, and published research journals that relate to the research undertaken. The results show that there is an Influence of Organizational Structure on Quality of Information System Accounting used by the organization.*

**Key Words:** *Organization Structure and Quality of Accounting Information System*

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## 1. Introduction

Accounting is an accounting information system that generates, accounting information, which is useful for users in making the right decision. Accounting is born from the concept of balance created by Allah SWT (The One Almighty God). The concept of equilibrium, emerging among them in the concept of debit and credit, balance sheet and income statement (Muhammad Syaifullah, 2016: 87).

The basic purpose of accounting information systems, namely to present accounting information to external parties, management and employees (Hall, 2011: 9). To realize these basic objectives, then required a quality accounting information system, so that users can take the right decision (Sri Mulyani NS, 2009: 25). A quality accounting information system can be seen from integration (Azhar Susanto, 2013: 72), efficiency and effectiveness of an accounting information system used (Stairs & Reynolds, 2010: 8-9). If the accounting information system used in quality then the accounting information generated is also qualified.

Quality accounting information can be seen from relevant, accurate, complete and timely criteria (timely information, accounting information) will affect the ability of managers to respond to any event or problem (Gordon and Narayana in Muhammad Syaifullah, 2012). In line with Romney and Steinbart, Azhar Susanto, (2013: 13)

states that there are four dimensions of quality accounting information that is accurate, relevant, timely, and complete as well as Sri Mulyani NS, (2009: 19), reaffirms that the quality of accounting information they consist of relevant, reliable, complete, and timely. Information the accounting mentioned is relevant if the information provided to the user is consistent with that required by the individual at various levels and parts of the organization (Azhar Susanto, 2013: 16). The relevance of an accounting information can be interpreted that the accounting information generated really fit with the needs (Azhar Susanto, 2013: 13). Furthermore, accounting information is said to be timely if the accounting information presented is available at any time when it is needed for decision making (Romney & Steinbart, 2012: 25). Accounting information is said to be complete if the resulting information has been as complete as desired and required by the user (Azhar Susanto, 2013: 13). Thus, if the accounting information is not qualified, then the accounting information becomes useless to the wearer and may result in faulty decision making (Kieso et al, 2013: 41).

This is evident in the phenomenal case of the Indonesian banking world, namely the case of Bank Century, where in the case of Bank Century, Sri Mulyani as former Finance Minister and Chairman of KSSK at the time, stated that the financial data provided by Bank Indonesia is inaccurate, resulting in the decision of KSSK not credible (Sri Mulyani, 2014). This statement reinforces what Sigit

Pramono (2010) has said, as Chairman of the National Commercial Banks Association, that in the case of Bank Century, the bank is not accurate in reporting the condition of the company.

In addition to the Bank Century case, there are still many small banks do the manipulation of financial statements (window dressing) and so do big banks, this is stated by Budi Mulya (2010) as Deputy Governor of Bank Indonesia at that time. Thus, banks are required to be more transparent and honest in reporting their balance sheet (Budi Mulya, 2010). Some experts argue that to make a quality accounting information system in order to produce quality accounting information for its users, there are several factors that can influence it, such as organizational structure (Stair & Reynolds, 2010: 48).

The organizational structure is one of the factors that support the quality of accounting information system (Stair & Reynolds, 2010: 48), which is the organizational structure is the organizational structure is the division of tasks and patterns of coordination, communication, workflow, and formal power in the organization (McShane & Glinow 2010: 386). Thus, the organizational structure is structured according to the functions of management, authority and responsibility appropriately based on organizational objectives, so that objectives will be more easily achieved with minimal risk (Azhar Susanto, 2013: 98). The larger the organizational structure, the hierarchy of the accounting information system layer will be more complex built, besides it also span of control in the organizational structure affect the information system (Scott, 2001: 8). The criteria of organizational structure can be said to contribute to the quality of accounting information systems consisting of formalization, centralization, and work specialization (Robbins & Judge, 2009: 231-236), as McShane and Glinow (2010: 390) state that there are three elements of the structure ie organization, span of control, centralization, and formalization (McShane & Glinow, 2010: 390-393). Robbins and Coulter (2009: 201-206) added that there are six key organizational structures - work specialization, departmentalization, chain of command, span of control, centralization and decentralization, and formalization.

However, the organizational structure remains a problem in Indonesia, as occurs with banking institutions, financial services authorities and in state institutions. Ryan Kiryanto, as Chief Economist of Bank Negara Indonesia (BNI 45), stated that in banking institutions there are a number of factors causing operational inefficiency of the bank. First, the organizational structure of

banks that tend to widen and obesity (Ryan Kiryanto, 2012). Second, the composition between non-business units (support units) and disproportionate business units where non-business units become cost centers bigger or more than business units become profit centers (Ryan Kiryanto, 2012). Third, the placement of bank officials is not appropriate with the needs of the business because the principle of the right man on the right job is not implemented properly (Ryan Kiryanto, 2012) .. Fourth, the capability of human resources below the average, mainly related to the capability in controlling business risks, so banks are faced with large operational costs uncontrollably (Ryan Kiryanto, 2012). Fifth, bank officials from the central level to their branch offices are often involved in non-corporate activities (for example ceremonial activities) that tend to waste budget (Ryan Kiryanto, 2012). Sixth, bank errors in setting vision, mission and strategy so that there is a widening deviation reflected from the achievement of low business targets below the industry average (Ryan Kiryanto, 2012). Seventh, the composition of bank management is not ideal or proportional where more non-business directors poses rather than business directors (Ryan Kiryanto, 2012). Eighth, large bank investment in expanding operational reach (Ryan Kiryanto, 2012). Ninth, too many meetings, berwacana and doing exercises related to business development plans (Ryan Kiryanto, 2012).

Similarly, the Financial Services Authority, the existing organizational structure is still weak, so it takes the support of strategy management experts to form a good organizational structure (Mulia P. Nasution, 2012). Meanwhile, in State institution, as expressed by Taufiq Effendi (2007) as Minister of Administrative Reform, stated that the government institution is not fully based on efficient and rational organization principle, so that the organizational structure is not proportional. This is reaffirmed by Sohibul Iman (2012) as Vice Chairman of the Prosperous Justice Party Faction for Economic and Financial Affairs, that the existing organizational structure in the ministries and state agencies are too fat, thus wasting personnel budget.

## **2. Literature Review**

### **2.1 Organizational Structure**

Azhar Susanto, stated that the organizational structure is an overall framework for the planning, implementation and supervision of organizational activities undertaken by management (Azhar Susanto, 2013: 98). How job tasks are formally divided, grouped, and coordinated (Robbins & Judge, 2014: 231). Organization structure. Organizational subunits and

the way they relate to the overall organization (Stair & Reynolds, 2010: 48). Organizational Structure The division of labor as well as the patterns of coordination, communication, workflow and formal power that direct organizational activities (McShane & Glinow, 2010: 386).

In line with McShane and Glinow, Robbins and Coulter stated that Organizational structure is the formal arrangement of jobs within an organization (Robbins & Coulter, 2009: 201). From some of the above understanding, it can be said that the organizational structure is a pattern of coordination of activities and relationships between various subunit organizations, as well as to see and understand the position, job duties, and lines of authority among parts of an organization. (Azhar Susanto, 2013: 98; Robbins & Judge, 2014: 231; McShane & Glinow, 2010: 386; Robbins & Coulter, 2009: 201).

“There are six key elements that managers need to address when they design their organization’s structure: work specialization, departementalization, chain of control, centralization and decentralization, and formalization”(Robbins & Judge, 2014: 231-236)

“Elements of Organizational Structure: Span of Control. Refers to the number of people directly reporting to the next level in the hierarchy. Centralization and Decentralization. The degree to which formal decision making authority is held by a small group of people, typically those at the top of the organizational hierarchy. Formalization. The degree to which organizations standardize behavior through rules, procedures, formal training, and related mechanisms” (McShane & Glinow, 2010: 390-394).

Furthermore, Robbins and Coulter (2009: 201-206) stated that there are 6 keys of organizational structure namely, work specialization, departmentalization, chain of command, span of control, centralization and decentralization, and formalization). From some of the above explanation can be said that the indicator of organizational structure that consists of formalization, centralization (Robbins & Judge, 2014: 231-236; McShane & Glinow, 2010: 390-394; Robbins and Coulter, 2009: 201-206).

A formalization indicator is an indicator of an organizational structure that refers to the extent to which rules, procedures, and other guidelines for action are written and enforced. The centralization indicator is a dimension of the organizational structure that refers to the extent to which the authority to make decisions is held by top management. Indicators of work specialization are the division of tasks into separate jobs that are done by different people (Robbins & Judge 2014: 231-236; McShane & Glinow, 2010: 390-394; Robbins and Coulter, 2009: 201 -206).

## 2.2 Accounting Information Systems

Accounting information system is basically an integration of various transaction processing systems (Azhar Susanto, 2013: 72). Furthermore, accounting information systems can be defined as the collection or integration of sub-systems / components that are interconnected and cooperate with each other in harmony to process financial data into accounting information (Azhar Susanto, 2013: 72). Accounting information system is An accounting information system is a system that collects, records, stores, and processes data to produce information for decision makers (Romney & Steinbart, 2012: 6). Gelinas et al Accounting information system (AIS) is a specialized sub system of information systems. The purpose of this separate AIS is to collect, process, and report information related to the financial aspects of business events (Gelinas, et al, 2012: 15).

From some of the above statement can be said that the accounting information system is as a collection or integration of the sub-sub systems / components are interconnected and work together harmony to each other to process financial transaction data into accounting information useful for decision makers either by internal parties and external organizations (Azhar Susanto, 2013: 72; Romney & Steinbart, 2012: 6; Gelinas, et al, 2012: 15).

## 2.3 Quality of Accounting Information System

A quality accounting information system is an integrated accounting information system of all related elements and subunits that work harmoniously in order to produce quality accounting information (Azhar Susanto, 2013: 72). These integrated elements are also referred to as components of an accounting information system consisting of Hardware, Software, Brainware, Procedures, Databases and Communications Networks (Azhar Susanto, 2013: 14).

Sri Mulyani NS, added that a quality accounting information system can help make the right decision (Sri Mulyani NS, 2009: 25). On the other

hand Bagranoff et al, An accounting information system (Bagranoff et al, 2010: 5).

From some of the above explanation, it can be said that the quality of accounting information system is an integrated accounting information system of various components of accounting information systems are interconnected and work together with each other in harmony to process financial transaction data into accounting information useful for decision makers (Azhar Susanto, 2013: 72; Sri Mulyani NS, 2009: 25; Bagranoff et al, 2010: 5).

Stair and Reynolds, stated that the dimensions of the quality of accounting information systems are

“System Performance and Standards is efficiency A measure of what is produced divided by what is consumed. Effectiveness A measure of the extent to which asystem achieves its goals; it can be computed by dividing the goals actuallyachieved by the total of thestated goals. system performance standard A specific objective of the system” (Stair & Reynolds, 2010: 8-9).

Likewise in line with Stair and Reynolds, Weygandt et al., States that the Principles of efficient and effective accounting information system (Weygandt et al., 2010: 303). In line with Weygand et al, O'Brien and Marakas stated that measuring the quality of accounting information systems is measured in terms of efficiency in terms of minimizing cost, time and use of information resources. Success is also measured by the effectiveness of information technology in supporting business strategies, business processes, improving organizational and cultural structures, and enhancing the value of customers and business enterprises (O'Brien and Marakas, 2011: 51). Sacer et al states that the quality of accounting information system is indicated by the integration of various components of accounting information system, namely: hardware, software, brainware, telecommunication, network, and data base quality, and quality of work and satisfaction of users (Sacer et al , 2006: 62). Further Dunn et al, revealed that integration is one dimension of a quality information system. Integrated information systems are a set of communication networks in business organizations, combined together to form a unity that holds and disseminates information (Dunn et al, 2005: 2). Next Azhar Susanto, stated that a quality accounting information system is a

collection of subsystems must be integrated, which are interconnected and work with each other in harmony in processing financial data into accounting information (Azhar Susanto, 2013: 72).

From the above explanation can be said that the dimensions of the quality of accounting information system there are 3 (three) that consists of efficiency, effectiveness and integration (Stair & Reynolds, 2010: 8-9; Weygandt et al, 2010: 303; Azhar Susanto, 2013: 72 ; O'Brien and Marakas, 2011: 51; Dunn et al., 2005: 2). Efficiency is the minimum use of resources to obtain optimum results (Weygandt et al, 2010: 303; Stair & Reynolds, 2010: 8-9; O'Brien and Marakas, 2011: 51). Effectiveness is a measure of the extent to which a system can achieve its objectives (Stair & Reynolds, 2010: 8-9; Weygandt et al., 2010: 303; O'Brien and Marakas, 2010: 51). Integration is the relevance of all related elements and subunsures in shaping accounting information systems to produce quality accounting information (Azhar Susanto, 2013: 72; Sacer et al., 2006: 62; Dunn et al., 2005: 2). Further dimensions of the quality of accounting information systems are efficiency, effectiveness, and integration (Muhammad Syaifullah, 2014; 2015; and 2017).

#### **2.4 Organization Structure on Quality of Accounting Information System**

The organizational structure reflects the functions of management, authority and responsibility that will facilitate the achievement of goals (Azhar Susanto, 2013: 98). Management must provide the authority and responsibility to carry out activities and make necessary reports relating to the activities and authorization that it does (Azhar Susanto, 2013: 98). Furthermore Laudon and Laudon stated that the organizational structure affecting the information system and impact assessment on the organization should be given more attention

“Affect organizational structure, attitudes, decision making, and operations. To integrate information systems successfully with the organization, thorough and fully documented organizational impact assessments must be given more attention in the development effort” (Loudon & Loudon, 2012: 548).

The impact of the organizational structure on the accounting information system is reinforced by Stair and Reynolds, that the organizational structure can have a direct impact on the

organization's information system (Stair & Reynolds, 2010: 48). From some of the above explanation can be said that the effectiveness of organizational structure plays (influential) on the quality of accounting information system that is by extending the distribution of accounting information to assist the decision-making process using parameters in preparing and formulating effective organizational structure (Azhar Susanto, 2013: 98; & Reynolds, 2010: 548; Laudon & Laudon, 2012: 548).

The previous statement was reinforced by the findings of research which states that the effectiveness of organizational structure is designed for the implementation of accounting information system. The quality of information systems is influenced by the effectiveness of each level of organizational structure. The identification and understanding of organizational significance, norms and power are important considerations when developing and implementing accounting information systems (Noui & Mensi, 2013; Rapina, 2013; Sri Dewi, 2013; Yenny Carolina, 2014).

### **3. Research Methods**

This study is a library study related to the study of theory and other references related to values, culture and norms that developed in the social situation in the perusal (Sugiyono, 2010: 144). This study examines secondary data (theories of books, studies, and information from various media that provide information about the phenomena that occur in the field.

### **4. Discussion**

Some of the following theories, which states that management must give authority and responsibility to carry out activities and make the necessary reports related to the activity and authorization it does (Azhar Susanto, 2013: 98). Furthermore Loudon and Loudon stated that the effectiveness of the organizational structure affecting the information system and the impact assessment on the organization should be given more attention (Loudon & Loudon, 2012: 548). Next is the impact that the effectiveness of the organizational structure can have a direct impact on the organization's accounting information system) (Stair & Reynolds, 2010: 48). In addition to the above theories, the results of research are also relevant to the results of previous studies which proved the same thing that the effectiveness of organizational structure affect the quality of accounting information systems (Noui & Mensi, 2013, Rapina, 2013; Sri Dewi, 2013; Yenny Carolina, 2014).

Effectiveness The current organizational structure has undergone rapid changes and developments in the last decade in order to improve the quality of the accounting information system used. The increasingly specialized function of information technology encourages every organization to form its own special section, department, or work unit. Although the organizational structure depends on various factors such as business scale and workload, but the work unit reflects two aspects of the activity that is the aspect of technology development and operational aspects.

The data processing facilities available in the organization today are the result of technological advances and the need to run the operations systematically and well in line with the inflow and outflow of bank funds. The facility serves to handle, select, calculate, compile, report, and transmit information. Thus, the use of IT in these banks is to improve the effectiveness and efficiency of organizational data management activities so as to provide accurate, timely, timely results and can guarantee the confidentiality of information (as per the rules of the organizations).

Effectiveness of organizational structure and relationship between sub application system used by organiasi. Relationship between sub-system application on operational organization. The front office concept is closer to the customer side and the back office concept is closer to the organization side. as an organization should record, document, and or publish accounting information, causing the accounting information system of the organization to consist of sub-systems of accounting information interrelated in accordance with the stages of processing and the types of financial data or accounting information.

Organizations must have an organizational structure and culture. If the structure refers to the hierarchy of management and decision-making processes, then culture is related to the values held in the company when running the organization of everyday company. In this case management by good management will give benefit either society, customer, or member, manager and owner. Every employee has the achievement and type of knowledge gained through academic education as well as practical experience for decades. The term tacit knowledge and explicit knowledge. Companies that have a tacit knowledge base that is balanced with explosive will have the competitiveness and survival ability.

Tacit knowledge is the kind of knowledge that a person possesses and acquires through a long experience and becomes his trademark or a

particularistic value than any other person or employee. While explicit knowledge is a kind of knowledge obtained by a person through general academic study standards, such as S1, S2 or S3. People who have Tacit knowledge are usually more creative, innovative and experience even though academically not undergraduate or master. While people explicit knowledge is also important because it has up to date insights on things that are theoretical that can improve the quality of information systems used.

From the results of research in the field found several factors that cause the effectiveness of organizational structure is still not ideal that is in terms of work specialization. The effectiveness of organizational structure can be improved by increasing the productivity of human resources especially in running accounting information system, with the development of talent in order to improve the competitiveness of the company, that is by providing training, facilities, and providing work above the level of work. Reviewing Standard Operating Procedures (SOP) of the company in accordance with the provisions issued by the organiasi, conducted every once a year, regardless of the existence of the problem or not. Everything written in the SOP should be implemented as well as possible and not contradict the existing provisions (generally improving the best service to customers and fixing existing weaknesses).

Improvement in terms of expertise and excellence of all aspects into an internal organizational unity, including the mission of progress and prosperity for the organization. Improve the ability of employees in accuracy, in checking all input data to ensure that all data is complete and correct (for example carry out Training Graphonomy which provides knowledge on how to check documents, handwriting, signatures quickly, accurately, systematically and scientifically. can improve the knowledge of employees in using accounting information systems, especially in seeing and verifying more thoroughly such as signatures/writings of customers at the time of transactions). The next technology facility, as well as its products and services, are elements that support the viability of the banking business. These things must be continuously sharpened and applied within the AIS to become a unique competitive advantage that differentiates the banking one from other banks. Employees in running an AIS should appreciate the importance of detail, always learn from mistakes, be optimistic but realistic and rational in addressing a problem, ensuring professional planning, regulation and supervision of performance. Seeking periodic improvements to the performance and quality of personnel through

the development of expertise and professionalism in running the AIS within the organization.

Internal organization policies and regulations, including standard operating procedures must be in line with the established policy. The values of the organization must be reflected in all internal bank policies and regulations whether relating to the bank's business or to management. In the case of product development, any new product development and/or activity must be carefully reviewed in accordance with the applicable provisions. Provisions relating to new products and / or activities of banks are stipulated in a separate provision.

The phenomenon of low quality Accounting Information System on various types of organizations is answered by organizational structure that has not met the criteria very high (very effective) in running the AIS, that is in the case of human resources who have competence in certain specific parts (special) that require employees must have a special competence with a certificate of education or training, still in good criteria (effective) and not yet meet the criteria very good (very effective). Furthermore, the HR owned work for certain functions or parts only (not double position), still in good criteria (effective) and not yet meet the criteria very good (very effective).

#### **5.1. Conclusion**

- 1) It is found that there are still problems related to the weak organizational structure that is applied to various organizations, thus giving an impact on the accounting information system that is used by various organizations.
- 2) The results of literature review both from the study of journals which is the result of previous research and theories of the books, found that there is influence of organizational structure on Quality Accounting Information System in use.

#### **5.2 Suggestions**

- 1) For the next researcher is suggested to continue the results of this research, with field research. So that the results of field research that can be done in generalizations on existing organizations, which is related to the influence of organizational structure on Quality Accounting Information Systems are in use.
- 2) It is suggested for the next researcher to add other independent variables besides organizational structure, such as organizational culture, information technology, and organizational

commitment, influencing accounting information system and adding variable of quality of accounting information, as output of accounting information system.

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