

Organizational Culture That Moderates the Influence of Individual Behavior on the Success of Accounting Information System Implementation in the Context of Planned Behavior Theory

Made Arie Wahyuni^{1,*} Gusti Ayu Ketut Rencana Sari Dewi² Luh Asri Savitri³

^{1,2,3} *Department of Accounting, Universitas Pendidikan Ganesha, Singaraja Indonesia*

*Corresponding author. Email: ariewahyuni@undiksha.ac.id

ABSTRACT

This study aims to examine: (1) the influence of individual behavior on the successful implementation of accounting information systems in the context of planned behavior, (2) the influence of organizational culture that moderates individual behavior on the successful implementation of accounting information systems in the context of planned behavior. The type of data used is a questionnaire. The population in this study were employees in the academic and financial departments of Ganesha University of Education. The sample was determined using saturated sampling of 38 respondents. Data analysis was performed using Moderate Regression Analysis (MRA). The test results show that (1) behavioral attitudes have an influence on audit quality, subjective norms and perceived behavior control have no influence on the success of AIS implementation (2) organizational culture strengthens the influence of behavioral attitudes and subjective norms on the success of AIS implementation, organizational culture weakens behavior control perceived success in implementing SIA.

Keywords: *Individual behavior, Organizational culture, Successful AIS implementation*

1. INTRODUCTION

The successful implementation of an accounting information system in a company is highly expected by company management. However, not all technology-based accounting information system implementations match management expectations. Interpretation of the use of information technology is easy and useful to determine user behavior in pursuing the individual's ability to use the system. However, sometimes, low management support also contributes to differences in behavior for each user, especially with the low attitudes of users in efforts to develop information technology.

References [1] in [2] stated that behavioral aspects are one of the factors that cause differences in the characteristics of information technology users. Theoretically, information technology development experts describe that differences in user perceptions of information technology can affect user behavior and affect system use. This behavioral aspect of the user causes a person's attitudes and perceptions to influence him in accepting the use of information technology.

According to [3], they state that in carrying out system development, careful planning and implementation are needed. Many studies have shown that the existence of a system user behavior factor will greatly determine the success of implementation, other than only through mere technical mastery abilities.

Behavior in the use of information technology is said to improve employee performance. Human, technological, and organizational attitudes are the three main components of information systems that require coordination through a sociotechnical approach so that it can be seen that the implementation of information systems has been carried out well [4].

In improving the quality of information systems, things to consider are the structure and culture of the organization [5]. According to [6] the underlying organizational culture in producing good data will enable commitment from management which will lead to resource allocation, as well as more organizational supervision, so that this reflects the formation of performance management driven by the influence of

organizational culture. Increasing organizational effectiveness can be achieved if the organization can apply a strong culture. According to [7], a strong culture is characterized by the core values of the organization which are strongly adhered to, are well regulated and are widely shared.

The relationship between organizational culture, individual behavior and the implementation of accounting information systems illustrates that when designing an information system, culture can bring out cohesion among individuals from an organization without changing the norms that have become the culture of the organization. This shows that culture will become a part of an information system designed in such a way that it can be accepted (Azhar Susanto, 2008).

Ganesha University of Education (Undiksha) is one of the tertiary institutions that has currently changed its system to PSA (Public Service Agency), which in its administrative management cannot be separated from the need for a technology information system, especially in the financial section in processing and reporting financial information into a report reliable and trustworthy. From the preliminary observations made, it is known that employees in the finance department in Undiksha's environment are very complex, so that the personality characteristics of each individual must also be very diverse which will greatly impact the successful implementation of accounting information systems with the influence of organizational culture. The need for relevant information systems in the financial sector requires alignment between the consistencies of the application of organizational cultural values adopted, the behavior of individuals with diverse personalities to the acceptance of accounting information systems.

In this study, we re-examine the effect of individual behavior on the implementation of accounting information systems. Previous research conducted by [8] regarding the analysis of factors that influence the interest in the use of information systems and the use of information systems in manufacturing companies shows that performance expectations and business expectations and social factors have a significant positive effect on the interest in using information systems. Conditions that facilitate users have a significant positive effect on the use of information systems but the interest in the use of information systems has no effect on the use of information systems.

References [9] which also examines the factors that influence the interest in the use of information systems and the use of information systems shows that performance expectations and business expectations and social factors have a significant effect on interest in the use of information systems. Facilitating the conditions and objectives of the accounting information system is a significant influence on the use of information systems.

References [10] conducted research on the analysis of usage behavior on the university's academic information system website, obtaining the results that the relationship between each factor that affects the acceptance of a user when using SIAK for online lectures, the system usability factor has a significant effect on the intention of use. system, and the convenience factor of the system has a significant effect on the attitude factor when using the system.

However, the results of the research conducted are not consistent with the results of research conducted by [11] which obtained the results of user participation in moderating expectations negatively affecting the interests of using information systems business. Similar to [11] and [12] show negative results regarding the effect of task suitability on the ability of employees to apply the Accounting Information System (AIS).

The existence of inconsistent research results and different research findings, especially the determinants that affect the implementation of accounting information systems, this study aims to analyze the effect of individual behavior on the implementation of accounting information systems by selecting organizational culture as moderator. The underlying reason is that organizational culture has a great influence on the behavior of its members in realizing the organizational strategy of [13]. Previous research involving organizational culture variables, namely in [14] which showed similar results that organizational culture has a significant influence on performance.

Culture also influences the effectiveness of Accounting Information Systems as in [15] research which shows a significant influence between organizational culture and accounting information systems. Meanwhile, [16] states that organizational culture affects task suitability with information technology. So the existence of organizational culture variables is thought to be able to moderate (strengthen or weaken) the influence of individual behavior in the implementation of AIS. In research on the behavior of technology-based information systems, it focuses on the acceptance and use of technology-based information systems and combines them with the Information System Success Model and incorporating cultural influences in this study considered through the cultural dimensions of masculinity/femininity, [17].

Theory of Planned Behavior (TPB) which is a development of Theory of Reasoned Action (TRA) [18]. References [19] develops this theory by adding constructs that do not exist in TRA. This construct is called perceived behavioral control. This construct was added in the TPB to control individual behavior which is limited by its shortcomings and the limitations of the lack of resources used to carry out the behavior [20]. By adding a construct, namely perceived behavioral control.

Past experiences and individual considerations regarding whether or not it is difficult to perform certain behaviors greatly affect the behavioral control felt by the individual [21]. In the previous theory, TPB assumed that behavior that could not be controlled previously by individuals was also influenced by non-motivational factors which were considered as opportunities or resources needed for behavior to be carried out. This is what underlies Ajzen's theory which adds one more determinant, namely the control of behavioral perceptions regarding whether or not the behavior is carried out. Thus, according to TPB, intention is influenced by three things, namely: attitudes, subjective norms, and perceived behavior control [18].

2. LITERATURE REVIEW

The theory on which this research is based is the Theory of Planned Behavior. This theory was developed by [18]. Theory of Planned Behavior (TPB) has three basic components as factors that are independently believed to be the main cause of a person's intention to behave [22]. The first component is attitude toward the behavior (TPB), which refers to the degree of appropriateness of a person's assessment and evaluation of the behavior of concern. Logically, individuals will judge a behavior good (bad) if the behavior can have positive (negative) consequences for it. The second component is subjective norms (SN) as an external factor related to perceived social pressures received by a person to do or not do the behavior in question. Subjective norms are perceptions about the agreement of parties who have close relationships and are considered important by individuals (for example, family, friends, etc.) for their behavior. The last component is perceived behavioral control (PBC) which refers to the perceived level of ease or difficulty in carrying out the behavior. This component includes ownership of the resources, abilities, opportunities and time needed to engage in the specific behavior.

References [3], also support this theory. That system development requires a carefully developed planning and implementation. A successful system implementation is not only determined by mere technical mastery, but many studies show that the behavioral factors of individual system users determine the success of implementation. The TPB theory can explain the very diverse personality characteristics of each individual which will greatly impact the successful implementation of SIA with the influence of the organizational culture so that it can create good higher education governance, which can compete, not only locally but also globally.

The relationship between organizational culture, individual behavior and the implementation of

accounting information systems illustrates that when designing an information system, culture can bring out cohesion among individuals from an organization without changing the norms that have become the culture of the organization. This shows that culture will become a part of an information system designed in such a way that it can be accepted [23].

Behavioral factors that can affect the success of AIS implementation are attitudes. According to [19] attitude is an evaluation of belief on positive or negative feelings from someone if they have to do the behavior to be determined. In relation to AIS implementation, behavioral attitudes will influence a person's intention to implement AIS in his organization.

Research conducted by [24] shows that behavioral aspects can influence system development related to individual and organizational problems as users of the system, so that the system being developed must be user-oriented. An organization must have the courage to invest in IT and be able to pursue IT components, one of which is optimal human resources so that the effectiveness of management functions increases and generates strategic benefits. From this description, it can be proposed that the hypothesis in this study are:

H₁: Attitude behavior has a positive influence on the success of AIS implementation

Subjective norms have a very important role in increasing the success of the implementation of information systems. Motivation to try to find information in an information system is used to solve everything related to success between individuals [25]. The information system is relatively new, subjective norms can play a role in shaping a willingness to learn among employees in the Academic and Financial departments who still have a very high relationship. Individuals are considered to have learned if they are able to show changes in their behavior. The most important thing in this case is input in the form of stimulus and output in the form of responses. Thus, subjective norms can be said to be a trigger and a driver of the success rate of information system implementation. This study refers to the information system success model conducted by [26] as a whole. This study takes the concept of subjective norms which implies that a person's use of information systems comes from interplaying between individuals and can then become individual beliefs [27].

Subjective norms have a positive and significant effect on the use of the online taxation system. The same result is also proven by [28] that subjective norms have a positive and significant effect on consumer confidence in online transactions. From this description, it can be proposed that the hypothesis in this study are:

H₂: Subjective norms have a positive influence on the successful implementation of AIS

Perceived behavior control is one of the factors that influences an individual's intention to perform a behavior. This behavior control leads to the perception of whether or not it is able to carry out the behavior and reflects past experiences such as obstacles or anticipated obstacles. Individuals who have confidence in their abilities well and are accompanied by the facilities and opportunities available, will continue to be motivated to try to succeed and overcome their difficulties [18].

According to [18], if the condition for controlling individual behavior is strong and convincing, the individual will have clear information about the behavior and train himself to be more confident in his abilities (self-efficacy). This is where the role of behavior control can strengthen individual motivation to determine behavior. On the other hand, if the behavior control is weak, the individual does not get the opportunity to try and does not know who the individual will get help to if they encounter difficulties, so that the role of control belief does not directly affect behavior but only strengthens intention [29].

The results of research similar evidenced by [30], that perceived behavior control affects behavioral interest in using e-commerce-based accounting information systems. From this description, it can be proposed that the hypothesis in this study are:

H₃: Perceived behavior control has a positive effect on the successful implementation of AIS

Organizational culture is defined as a system that contains meaning owned by members, which differentiates or characterizes one organization to another [7]. Organizational culture according to [31] refers to a series of general beliefs, attitudes, relationships and assumptions that are explicitly or implicitly accepted and used throughout the organization. The organizational culture then becomes the main identity or character of the organization that is maintained.

In this study, the organizational culture in question is a culture that is applied to the field of accounting information systems, namely the behavior patterns or ways of acting by users based on shared values, assumptions, beliefs in using accounting information systems that are considered valid and believed and perceived as The right way is then taught to new users of the system to produce quality accounting information [32].

References [14] shows that the presence of an organizational culture supports the application of the accounting information system used by the company. This is in line with research [15] which shows that organizational culture affects the application of accounting information systems in a significant positive direction. From this description, it can be proposed that the hypothesis in this study are:

H_{1a}: Organizational culture moderates the influence of behavioral attitudes on the successful implementation of AIS

Organizational culture has a strong influence on individual behavior and the organization as a whole. Because the information system is a major component of the organization, the information system can be substantially influenced by organizational culture. The organizational culture characteristics used in this study use references from [32] including artefacts, beliefs, values and basic assumptions. One of the factors that causes many information systems to fail is that the information system does not match the organizational culture in which the information system is designed [32].

The definition of culture according to [33] is a set of norms, beliefs, principles, and ways of behaving that together provide distinctive characteristics in each organization. Organizational culture as a system of shared values and beliefs that interact with the people of a company, organizational structure and supervisory systems to produce behavioral norms. Subjective norms are a person's behavior regarding social pressure to do or not do behavior [18] and in the intended social pressure, the cultural tendency of the organization itself can strengthen or weaken users in implementing AIS. From this description, it can be proposed that the hypothesis in this study are:

H_{2a}: Organizational culture moderates the influence of subjective norms on the successful implementation of AIS

Culture in organizations is an important thing to understand in assessing information systems. This is because organizational culture can influence the successful implementation of AIS in an organization. According to [34] there are many cases of information system implementation clashing with organizational culture. About 80% - 90% of information systems projects fail to meet user requirements. For that, organizations must pay attention to humans as important determinants of the effectiveness of the implemented information system.

According to [35], organizational culture will be influenced by users, operators, system analysts and programmers as people who are members of the company and are directly related to information systems. Organizational culture can not only be a reinforcement for the organization but can also be an obstacle to changes that occur in the organization. Organizational values and beliefs are indispensable for information system designers and developers, related to understanding the scope of the organization's business, expertise and motivation of personnel in the organization.

Successful implementation of information systems requires company confidence in information systems developers and values, in the form of developer's understanding of the organization's business scope, expertise and personnel motivation. In this case, organizational culture can create a relationship of attraction between organizational members and also as a controller in the implementation of information systems in the organization.

With an organizational culture in the implementation of information systems, it can increase organizational managerial satisfaction, provide opportunities for adaptation to the organizational environment, and internal integration. When all personnel in the organization are compatible with each other, high organizational commitment will create high-performance organizational achievements so that they are able to maintain the survival of the organization in the long term and can reduce anxiety created by information systems.

In addition, attention to organizational culture in the implementation of information systems can increase the satisfaction of all internal corporate collaborators, facilitate environmental adaptation, and internal integration, thereby reducing the anxiety created by information systems. This behavior control leads to the perception of being able or not to carry out the behavior and reflects past experiences such as obstacles or anticipated obstacles. Individuals who have confidence in their abilities well and are accompanied by the facilities and opportunities available, will continue to be motivated to try to succeed and overcome their difficulties [18].

Confidence in implementing SIA can be strengthened by the culture that is formed in the organization. Culture will influence people's willingness to believe in technology-based information systems

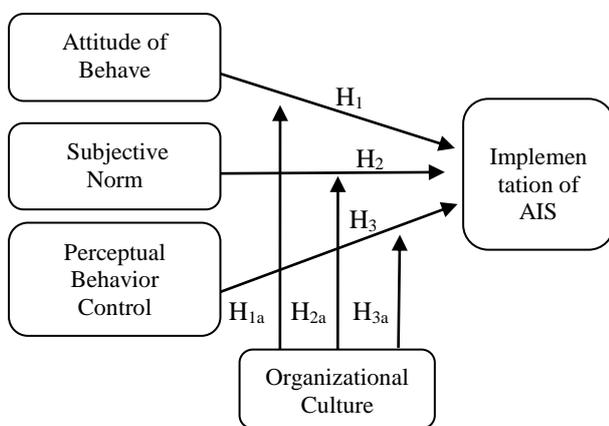


Figure 1. Framework of Thinking this Study

organization. Culture will influence people's willingness to believe in technology-based information systems

[36]. From this description, it can be proposed that the hypothesis in this study are:

H_{3a}: Organizational culture moderates the effect of controlling perceived behavior on the successful implementation of AIS

From the description of the formulation of the hypothesis above, it can be described the framework of thinking in this study as shown Figure 1.

3. METHOD

The population in this study were all employees who work in the academic and financial departments of Ganesha University of Education. The sampling technique was used with a simple random sampling approach, namely all employees who work in the Academic and Finance section of the Ganesha University of Education regardless of the existing strata.

The data collection method used in this study was a questionnaire. The questionnaire is a data collection technique that is carried out by providing a set of questions or written statements to respondents to answer [37]. The scale used in the preparation of this research questionnaire is the Likert scale. From the results of distributing questionnaires, which were analyzed were 38 questionnaires.

The method of data analysis in this study was carried out by multiple regression analysis with the equation:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + \epsilon \dots\dots\dots (1)$$

$$Y = a_2 + b_1X_1 + b_4M + b_7X_1M + \epsilon_1(2) \dots\dots\dots (2)$$

$$Y = a_3 + b_2X_2 + b_5M + b_8X_2M + \epsilon_1 \dots\dots\dots (3)$$

$$Y = a_4 + b_3X_3 + b_6M_4 + b_9X_3M + \epsilon_1 \dots\dots\dots (4)$$

Explanation:

Y = Successful Implementation of AIS

a = constant

b₁...b₉ = regression coefficient

ε = confounding variable

X₁ = Attitude of Behavior

X₂ = Subjective Norm

X₃ = Perceived Behavior Control

M = Organizational Culture

4. RESULT AND DISCUSSION

4.1 Descriptive statistics

Descriptive statistics in this study are presented to provide information about the characteristics of the research variables shown in the table 1.

Table 1. Descriptive Statistic

Variable	Mean	Standard Deviation	N
Successful Implementation of AIS (Y)	27.37	2.624	38
Attitude of Behave (X ₁)	30.92	2.764	38
Subjective Norm (X ₂)	38.05	3.263	38
Perceived Behavior Control (X ₃)	28.03	2.296	38
Organizational Culture (M)	39.39	2.388	38

Source: SPSS output

Based on table 1, the descriptive statistics shown are the average (mean) which is the most commonly used way to measure the central value of a data distribution and the standard deviation is the difference in the value of the data under study and its average value. In table 1, it can be seen that the average AIS implementation variable is 27.37 with a standard deviation of 2.624. The mean for the independent variables is behavioral attitudes, subjective norms, perceived behavior control, and organizational culture, namely 30.92, 38.05, 28.03 and meanwhile the standard deviation is 2.624, 2.764, 3.263, 2.296 and 2.388.

4.2 Validity test

The validity test is used to test whether each item in the variable can be understood by the respondent so that it is able to provide the right answer. The instrument is valid if the pearson correlation value is above the r-table value of 0.320 (df = N-2). From the results of the validity test, it is known that the Pearson correlation value is greater than required. Thus it can be said that the validity of the research variable measurement instruments can be fulfilled.

4.3 Reliability Test

Instrument reliability can be tested by calculating the Cronbach alpha instrument from the internal control structure control structure variables. A variable is said to be reliable if it provides a Cronbach alpha value greater than 0.60. The smaller the alpha value, the more unreliable items are.

The reliability statistics in table 2 shows the results of the analysis from the reliability test of 0.632 is a

Table 2. Instrument reliability test results

Cronbach's Alpha	N of Items
0.632	32

Source: SPSS output

moderate value because it is between 0.50 <alpha <0.70 so that this questionnaire is said to be consistent (reliable).

4.4 Classic Assumption Test

According to [38], the requirement of a regression model to be called a good empirical model must go through a series of classic assumption tests including tests of normality, multicollinearity, and heteroscedasticity.

4.4.1. Normality

A good regression model is a normal or near normal data distribution. Data normality testing is done by the Kolmogorov-Smirnov test. Normal distribution can be measured by graph analysis. Data are normally distributed if Kolmogorov-Smirnov results show significant values above 0.05 [38]. The normality test results are obtained based on table 3.

As seen in the table, it shows that the Kolmogorov Smirnov test probability value is 0.200 which is above 0.05. This shows that the regression model already has a residual value that is normally distributed.

4.4.2 Multicollinearity.

Multicollinearity test is done by analyzing the correlation between independent variables on the value of Tolerance and the value of Variance Inflation Factor (VIF) in Collinearity Statistics [38].

If the results of the Tolerance test show there are no independent variables that have a Tolerance value of less than 0.10, it means that there is no correlation between the independent variables whose value is more than 95% [38].

Table 3. Normality test results

			Unstandardized Residual	
N				38
Normal Parameters ^{a,b}	Mean			0,0000000
	Std Deviation			1,76691538
Most Extreme Difference	Absolute			0,105
	Positive			0,105
	Negative			-0,104
Kolmogorov-Smirnov Z				0,105
Asymp. Sig. (2-tailed)				0,200

Source: SPSS output

Table 4. Multicollinearity testing results

Model	t	Sig.	Collinearity Statistics	
			Tolerance	VIF
(Constant)	2.805	0.008		
Attitude of Behave (X ₁)	-0.122	0.904	0.681	1.468
Subjective Norm (X ₂)	1.616	0.116	0.607	1.647
Perceived Behavior Control (X ₃)	0.225	0.823	0.815	1.227
Organizational Culture (M)	-1.006	0.322	0.993	1.007

Source: SPSS output

Based on the table 4, it can be seen that the VIF calculation results also show the same thing, namely that none of the independent variables has a VIF value greater than 10. So it can be concluded that there is no multicollinearity between the independent variables in the regression model.

4.4.3 Heteroscedasticity

A good regression model is homoscedasticity and not heteroscedasticity. In heteroscedasticity testing is done by the Glejser test. Glejser Test is performed to regress the absolute value of the independent variable. If there is no independent variable that significantly

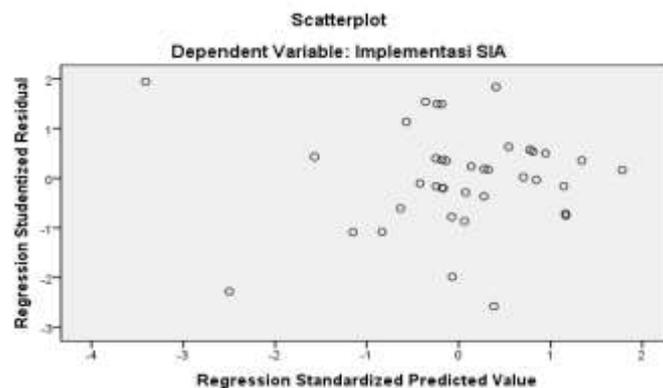
influences the dependent variable, then there is no heteroscedasticity in the model.

The results of the calculation of heteroscedasticity using the Glejser test in the table above indicate the value of the significance probability above 0.05. So it can be concluded that the regression model used does not have heteroscedasticity

In heteroscedasticity testing also performed with a Scatter plot chart. If there are certain patterns, such as dots that form certain patterns that are regular (wavy, spread and then narrow), then heteroscedasticity has been identified. Conversely, if there are no clear patterns and points spread above and below the number 0 on the Y axis, then there is no heteroscedasticity.

Table 5. Heteroscedasticity test results

Model	Standardized Coefficients		t	Sig.
	Beta			
(Constant)			13.829	0.000
Attitude of Behave (X ₁)	0.009		0.088	0.930
Subjective Norm (X ₂)	-0.144		-1.188	0.238
Perceived Behavior Control (X ₃)	-0.035		-0.296	0.767
Organizational Culture (M)				



Source: SPSS output

Figure 1 Scatter plot

Table 6. Test results for the coefficient of determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.669 ^a	0.447	0.392	5.43425

Sumber: output SPSS

4.5 Coefficient of Determination

The coefficient of determination is used to measure the ability of the model to explain the variation of independent variables.

The amount of the coefficient of determination (Adjusted R2) is 0.392 or 39.2%. This means that the ability of the variable behavioral attitudes, subjective norms, perceived behavior control and organizational culture simultaneously have an influence on the AIS implementation variable by 60.8% (100% - 39.2%) explained by variables other than the explanatory variables or the independent variables above.

4.6 Hypothesis Testing Results

4.6.1 Testing the first regression equation

For testing the first hypothesis to testing the third hypothesis is done using the statistical t test. The t statistic test basically shows how far the influence of one independent variable individually in explaining the variation of the dependent variable. Based on table 7 the test results using the first multiple linear regression equation, the following results were obtained.

The output results in the equation are obtained as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + \epsilon \quad (1)$$

$$Y = 13.810 + 0.584X_1 + 0.178X_2 + 0.180X_3 + \epsilon \quad (2)$$

Table 7. Hypothesis testing results

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	13.810	6.521		2.118	0.043
Attitude of Behave	0.584	0.186	0.499	3.142	0.004
Subjective Norm	0.178	0.109	0.257	1.629	0.114
Perceived Behavior Control	0.180	0.139	0.177	1.294	0.206

Source: SPSS output

The output results in the equation above provide a standardized beta value for behavioral attitude variables of 0.499 with a significance level of 0.004, a subjective norm of 0.257 with a significance level of 0.114 and a perceived behavior control of 0.177 with a significance level of 0.206. This means that only the attitude and behavioral variables affect the success of the implementation of AIS.

4.6.2 Testing the second regression equation

To test the fourth hypothesis with moderating variables, it is carried out using the Moderated Regression Analysis (MRA) test or the interaction test. This statistical test basically shows how strong the influence of the independent variable and the dependent variable is. Based on the test results using the Moderated Regression Analysis (MRA) test tool or interaction test. the following results are obtained:

Based on Table VIII, a multiple linear regression equation is obtained as follows:

$$Y = a_2 + b_1X_1 + b_4M + b_7X_1M + \epsilon_1 \quad (3)$$

$$Y = 26.517 - 1.005X_1 - 0.002M + 0.038X_1M + \epsilon_1 \quad (4)$$

The variable X_1 provides a parameter coefficient value of -1.005 with a significance level of 0.000 (<0.05). The variable M provides a parameter coefficient value of -0.002 with a significance level of 0.777 (> 0.05). The interaction variable between X_1 and M has a significant value of 0.000 (<0.05) so that the variable M is a moderating variable.

Table 8. Hypothesis testing results

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	26.517	0.364		72.840	0.000
Attitude of Behavior	-1.005	0.015	-0.747	-67.788	0.000
Organizational Culture	-0.002	0.007	-0.002	-0.285	0.777
Attitude of Behavior * Organizational Culture	0.038	0.038	1.352	123.642	0.000

Source: SPSS output

4.6.3 Testing the third regression equation

To test the fifth hypothesis with moderating variables, it is carried out using the Moderated Regression Analysis (MRA) test or interaction test. This statistical test basically shows how strong the influence of the independent variable and the dependent variable is. Based on the test results using the Moderated Regression Analysis (MRA) test tool or interaction test, the following results were obtained:

Based on Table 9, a multiple linear regression equation is obtained as follows:

$$Y = a_3 + b_2X_2 + b_5M + b_8X_2M + \epsilon_1 \quad (5)$$

$$Y = 294,471 - 10,214X_2 - 10,344M - 0,394X_2M + \epsilon_1 \quad (6)$$

The variable X_2 provides a parameter coefficient value of -10.214 with a significance level of 0.005 (<0.05). The variable M provides a parameter coefficient value of -10.344 with a significance level of 0.004 (> 0.05). The interaction variable between X_2 and M has a significant value of 0.005 (<0.05) so that the variable M is a moderating variable.

4.6.4 Testing the fourth regression equation

For testing the sixth hypothesis with moderating variables, it is carried out using the Moderated Regression Analysis (MRA) test or interaction test. This statistical test basically shows how strong the influence of the independent variable and the dependent variable is. Based on the test results using the Moderated Regression Analysis (MRA) test tool or interaction test, the result as shown in table 10.

Based on Table 10, a multiple linear regression equation is obtained as follows:

$$Y = a_4 + b_3X_3 + b_6M + b_9X_3M + \epsilon_1 \quad (7)$$

$$Y = 23,721 - 0,295X_3 + 0,710M - 0,001X_3M + \epsilon_1 \quad (8)$$

The variable X_3 provides a parameter coefficient value of -0.295 with a significance level of 0.002 (<0.05). The variable M provides a parameter coefficient value of 0.710 with a significance level of

0.000 (<0.05). The interaction variable between X_3 and M has a significant value of 0.781 (> 0.05) so that the variable M is not a moderating variable.

4.7 Analysis Results

4.7.1 Testing the influence of attitude behavior on the successful implementation of AIS

The results of testing the H1 hypothesis regarding the influence of the behavioral attitude variable on the success of AIS implementation, show that the standardized coefficient beta value is 0.584 with a significance level of 0.004. Hence the sign value. 0.004 <sign.0.05 then the attitude variable has an influence on audit quality. The results of this study support the research of Jogiyanto (2007) and Lamidi (2009) which also found that attitude behavior will affect the success of AIS implementation.

Behavioral aspects can affect system development related to individual and organizational problems as users of the system, so that the system being developed must be user-oriented. An organization must have the courage to invest in IT and be able to pursue IT components, one of which is optimal human resources so that the effectiveness of management functions increases and generates strategic benefits.

4.7.2 Testing the effect of subjective norms on the success of AIS implementation

The results of testing the H2 hypothesis regarding the influence of the subjective norm variable, the beta value is 0.178 with a significance level of 0.114. Because the value of sign.0,114> sign.0.05, the subjective norm variable has no influence on the success of AIS implementation. The results of this study do not support the results of research by [26], [27], and [28] found that subjective norms influence the success of AIS implementation. This study supports the results of research conducted by [39] which state that subjective norms do not have an influence on the success of AIS.

Table 9. Results of Hypotheses testing

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	294.471	88.865		3.314	0.002
Subjective Norm	-10.214	3.405	-9.367	-3.000	0.005
Organizational Culture					
Subjective Norm	-10.344	3.387	-8.483	-3.054	0.004
* Organizational Culture	-0.337	0.130	12.262	3.036	0.005

Source: SPSS output

Table 10. Hypothesis testing results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	23,721	8,085		2,934	0,006
Perceived Behavior Control	-0,295	0,087	-0,324	-3,394	0,002
Organizational Culture	0,710	0,080	0,826	8,917	0,000
Perceived Behavior Control	-0,001	0,005	-0,027	-0,281	0,781
* Organizational Culture					

Source: SPSS output

These findings indicate that employees in the Academic and Finance section do not pay attention to whether employees from different work units already have views and information that are in line with what is best for the organization. The non-influence of subjective norms could be because employees have motivation and rules for themselves regarding what should and should not be done at work, even though they have different views from others and or without agreement on the work unit in carrying out their duties.

4.7.3 Testing the influence of perceived behavior control on the successful implementation of AIS

The results of testing the hypothesis H₃ regarding the influence of the subjective norm variable, the beta value is 0.180 with a significance level of 0.206. Because the value of sign.0,206> sign.0.05, the perceived behavior control variable has no effect on the success of AIS implementation. The results of this study do not support the research results [30] which prove that perceived behavior control has an influence on the success of AIS implementation. However, this study is in line with the results of research by [40] and [41] which prove that perceived behavioral control has no effect on the success of SIA implementation.

With the existence of AIS, it is possible that employees have not been able to operate all applications on the computer in the work unit so that they are unable to increase job satisfaction and a sense of responsibility in carrying out work based on their expertise. The results of this study assume that employees have not felt

the convenience and benefits of the AIS in completing work in work units.

1) Organizational culture moderates the influence of behavioral attitudes on the successful implementation of AIS

The results of testing the H1a hypothesis regarding organizational culture variables that moderate the relationship between behavioral attitudes towards the successful implementation of SIA, obtained a beta value of 0.038 with a significance level of 0.000. Therefore, the value of sign. 000 <sign. 0.05, the variable of organizational culture strengthens the influence of attitudes towards the successful implementation of AIS. The results of this study are in line with the results of research by [14] and [15] which prove that organizational culture is able to influence the successful implementation of SIA.

Organizational culture is considered capable of giving influence to employees in applying the accounting information system in their behavior or ways of acting that are considered and believed to be the right way. A strong organizational culture acts as a guide and can provide guidance and can monitor the movements of workers in the organization [42]. Therefore, organizational culture plays a very important role in various kinds of ak4. Organizational culture moderates the influence of behavioral attitudes on the successful implementation of SIA

2) Organizational culture moderates the influence of subjective norms on the successful implementation of AIS

The results of testing the H_{2a} hypothesis regarding organizational culture variables that moderate the relationship of subjective norms to the successful implementation of SIA, obtained a beta value of 0.394 with a significance level of 0.005. Therefore, the value of $\text{sign}.0.005 < \text{sign}.0.05$, the organizational culture variable strengthens the influence of subjective norms on the success of AIS implementation. The results of this study are in line with the research results of [43] and [44] which prove that organizational culture is able to influence the successful implementation of SIA.

Efforts to achieve successful implementation of SIA are by paying good attention to the system and to organizational factors including a strong organizational culture. So that the stronger the organizational culture, the successful implementation of SIA can be achieved. This means that in designing information systems, an organization cannot change the norms that have become a culture in an organization itself because culture is a central factor that must be considered in designing a system in an organization.

3) *Organizational culture moderates the effect of perceived behavior control on the successful implementation of AIS*

The results of testing the H_{3a} hypothesis regarding the variable organizational culture that moderate the influence of perceived behavior control on the successful implementation of SIA obtained a beta value of -0.001 with a significance level of 0.781. Therefore, the value of $\text{sign}.0.781 > \text{sign}.0.05$, the variable of organizational culture weakens the influence of attitudes towards successful implementation of AIS. The results of this study are not in line with the results of research by [16] and [45] which prove that culture can strengthen the application of information systems.

These findings assume that organizational culture has not been able to strengthen the influence of perceptual behavior control on the successful implementation of AIS. This may occur due to the low ability of employees to use information systems and procedures within the organization in completing the work for which they are responsible. Employees may still have the view that work carried out in an organizational unit tends to be completed faster by themselves than done in team. So there is a possibility that employees rarely coordinate with colleagues or leaders.

5. CONCLUSION

Based on the formulation of the problem, objectives, theoretical basis for the hypothesis and the results of the research conducted, the following conclusions can be drawn: (1) The results of testing the H₁ hypothesis regarding the influence of behavioral

attitudes on the successful implementation of AIS, show a beta value of 0.584 with a significance level of 0.004. Hence the sign value. $0.004 < \text{sign}.0.05$ then the attitude variable has an influence on audit quality, (2) The results of testing the H₂ hypothesis regarding the influence of the subjective norm variable, the beta value is 0.178 with a significance level of 0.114. Because the value of $\text{sign}.0.114 > \text{sign}.0.05$, the subjective norm variable has no influence on the success of AIS implementation, (3) The results of testing the hypothesis H₃ regarding the influence of the subjective norm variable, beta value is 0.180 with a significance level of 0.206. Because the value of $\text{sign}.0.206 > \text{sign}.0.05$, the perceived behavior control variable has no effect on the success of AIS implementation, (4) The results of testing the H_{1a} hypothesis regarding organizational culture variables that moderate the relationship between attitudes and behavior towards the successful implementation of SIA, obtained a beta value of 0.038 with a significance level of 0.000. Therefore, the value of $\text{sign}.000 < \text{sign}.0.05$, the variable of organizational culture strengthens the influence of attitudes towards the successful implementation of AIS, (5) The results of testing the H_{2a} hypothesis regarding organizational culture variables that moderate the relationship of subjective norms to the successful implementation of AIS, obtained a beta value of 0.394 with a significance level of 0.005. Therefore, the value of $\text{sign}.0.005 < \text{sign}.0.05$, the organizational culture variable strengthens the influence of subjective norms on the success of AIS implementation, and (6) The results of H_{3a} hypothesis testing regarding organizational culture variables that moderate the influence of perceived behavior control on the successful implementation of SIA obtained a beta value of -0.001 with a significance level of 0.781. Therefore, the value of $\text{sign}.0.781 > \text{sign}.0.05$, the variable of organizational culture weakens the influence of attitudes towards successful implementation of AIS.

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