International Conference on Business Economics, Social Sciences & Humanities

The Success of Information System in Small and Medium Enterprises

Sri Dewi Anggadini[1], Deden A Wahab[2], Dedi Sulistyo Soegoto[3], Rio Yunanto[4]

[1,2,3,4]Universitas Komputer Indonesia, Indonesia

Abstract. The purpose of this study was to determine how increased organizational culture, management support, and internal control affected the success of accounting information systems in Small Medium Enterprices'. The technique used is descriptive and verification technique with a quantitative approach. The pattern uses 30 pattern small and medium organizations that become carried out accounting records systems. The analytical method used is multiple linear regression analysis, and the T-test is used to test the hypothesis partially. This study shows that organizational culture has a significant influence on the success of accounting information system. The support of top management has a significant influence on the success of accounting information system. Internal control has a significant influence on the success of an accounting information system. The better the organizational culture must have top management support and internal control, the better the current accounting information system. The results are expected to provide solutions or solve problems related to accounting information systems that are not available, not on time, and experiencing issues in carrying out their functions so that the accounting information system is not optimal. Through this research, it can also be useful to provide an overview and proof that the success of an accounting information system is influenced by many factors so that these factors must be considered and improved in an effort to realize the goals of small and medium enterprises, namely to improve people's welfare.

Keywords: Organizational Culture, Top Management Support, Internal Control, and success of Accounting Information System, SMEs.

1.0 Introduction

The accounting information system is the most important part that company management needs, especially those related to company financial data (Hien et al., 2020). The accounting information system has a role in supporting the smooth processing, analysis, and clarification of financial transaction data in the company (Sri Dewi Anggadini, 2015). To produce quality information, companies need a quality accounting information system that can operate various activities simultaneously, quickly, and accurately (Omar et al., 2016). The quality of the accounting information system is a form of success that determines the success of various tasks

in business and decision-making (Sri Dewi Anggadini et al, 2022). The main function of the accounting information system is to handle financial and non-financial transactions that are relevant and have a direct impact on the financial transaction process (Patel, 2015).

A common phenomenon related to accounting information systems is that it has not been running properly according to the needs of their users. It can be seen from the system that is being run that problems are still found in form of an accounting information system not available when needed, and the information produced is not timely. To be able produce a quality accounting information system, it is necessary to have good organizational culture management. Organizational culture is a system shared by members of an organization can distinguishes an organization from other organizations (Al-Ibbini, 2017). Organizational culture is have some assumptions or the values can shared by an organization that steers people on the right path to do the job (Lie et al., 2016). Organizational culture can affect the effectiveness of the success of accounting information system because shape the actions of managers in decision-making, including the selection of control systems. Therefore, organizational culture needs to be developed to increase the success of accounting information systems.

In addition to organizational culture, another factor that influences the success of an accounting information system is top management support. Dauth (2017) asserts that the support of top management plays an important role in determining every single activities, including related to the most important sub-systems of an organization in the accounting information system. Collins & Patrick (2020) explained top management support could be in the form of policies or material, it can encourage companies to realize vision, mission, goals, and objectives. Many factors can influence the success of an accounting information system is internal control. Internal controls are a set of procedures and policies adopted by organizations to protect assets, ensure the accuracy and reliability of data, improve operational efficiencies, and encourage compliance with prescribed management practices (Teru et al., 2017). Internal control is needed to supporting of the implementation and development to be producing a quality accounting information system. An accounting information system with an appropriate internal control structure can really helping and protect some kind like fraud, error, system failure, and disaster (Ye & Hu, 2020).

This research was conducted referring to previous research related by the study of the success of accounting information systems. According to a study by Aldegis (2018), organizational culture has a significant impact on the success of accounting information systems. Then research conducted by Al-Ibbini (2017) showed a positive influence of organizational culture on the success of accounting information systems. Greater the organizational culture will increase the success of accounting information systems (Husniyah, 2017). In line with the research results of Lie et al. (2016). Also, the correlation value of 0.884, the evidence organizational culture affects the accounting information system's success, indicates have very strong relationship between the organizational culture variable and the success variable of the accounting information system. Then the findings of P. Ranisavljević et al. (2012) show organizational culture has a significant impact on success of accounting information systems.

Regarding top management support, research conducted by Ye & Hu (2020) shows that top management support can give significant effect on the success of accounting information systems. So it can be proven empirically that the higher the support from top management, the more successful the accounting information system will be. Furthermore, Teru et al. (2017) show that the support of top management has a significant positive impact on the success of accounting information system with a level of 25.09%. Further research by Dauth (2017) shows the support of top management has a significant influence on the success of accounting information system, with a level of 56.7%. Then, the study conducted by Collins & Patrick (2020), demonstrated that the support of top management affects the success of accounting information system.

Then related to internal control in research conducted by Al Hanini (2015) shows that internal control affects the success of accounting information systems by 50.9%. Furthermore, Alrabei's (2021) research shows that internal control has a significant effect on the quality of accounting information systems. It is proved that the better the application of internal control will increase the success of accounting information system. Other research conducted by Al-Waeli et al. (2020) shows that internal control has a significant effect on the success of accounting information systems.

Research was conducted because it differs from previous research, namely indicators in top management support variables in form of planning, organizing, leading, and controlling, which were not used as indicators in previous studies. In addition, the indicators to evaluate the success of accounting information systems use specific and detailed in terms of usefulness, economy, reliability, availability, timeliness, customer service, capacity, ease of use, flexibility, traceability, auditability, and security are used to measure the success of accounting information systems in small and medium enterprises. It is also a novelty of this study. This study is quantitative research, so it should use descriptive and experimental methods to give an overview and test the influence of factors affecting the success of accounting information system.

2.0 Literature Review

2.1 Organizational culture

According to Lie et al. (2016), Organizational culture is a set of values and assumptions shared by an organization that guides everyone to the right course of action. Organizational culture can be a system of shared meaning in the form of values or norms that have long been validated, agreed upon and obeyed by members of the organization differentiate it from others. According to Al-Ibbini (2017), organizational culture can be measured through indicators: 1). Innovation and risk-taking: namely the degree to which employees are encouraged to dare to innovate and take risks; 2). Attention to detail: the extent to which employees are expected to demonstrate precision, analysis, and attention to detail; 3). Outcome orientation: results-oriented, namely the area where management focuses on results rather than on the techniques and processes used to achieve results; 4). People orientation: individual-oriented, extent to which management decisions consider the effect of these results on people in the organization; 5). Group Orientation: Group orientation, i.e., the degree to which work activities are organized around groups rather than individuals; 6). Aggressiveness: the degree to which people adopt a belligerent and competitive attitude rather than a laid-back attitude; 7). Stability: The degree to which an organization's activities focus on maintaining the status quo is different from growth.

2.2 Top Management Support

According to Dauth (2017), top management support is the highest decision-maker in an organization. It is responsible for the strategy and implementation of the process in the company. It is also said that top management support is a form of support provided by top management to users in an effort to achieve organizational goals. According to Teru et al. (2017), indicators of top management support can be seen from management activities related to 1). Planning: activities in the planning function include setting goals, formulating strategies, determining the required resources, and setting standards of success to achieve goals; 2). Organizing: the process of coordinating human and material resources to carry out the predetermined plans to achieve the purposes; 3). Leading: directing and influencing subordinates to get others to do important tasks. By creating the right working atmosphere so that it is expected to produce better performance; 4). Controlling: efforts made to ensure that the organization has been running according to its objectives, make corrections if deviations occur, and provide solutions to improve them.

2.3 Internal control

According to BentleyGoode (2017), Internal control is a set of procedures and policies applied within an organization to protect assets, verify the accuracy and reliability of data, promote efficiency, operations, and encourage compliance. adhere to specific management practices. It can also be said that internal control is a process undertaken to provide sufficient assurance that the control objectives have been achieved. It is a process because it transcends all operational activities of the organization and is an integral part of management activities. According to Hwang & Kim (2021), internal control indicators can be seen from the components of internal control: 1). Control Environment: establishing organizational atmosphere and providing awareness about the importance of controlling an organization; 2). Risk Assessment: is an activity carried out by the management in identifying and analyzing the risks that may hinder the company from achieving its goals; 3). Activity Control: a policy and procedure in place by management to provide reasonable assurance that management has been carried out as it should be; 4). Information and Communication: All levels of management need something in the organization for decision making, financial reporting, and knowing compliance with established policies; 5). Monitoring: is a process of assessing the success of the internal control system performance.

2.4 Success of Accounting Information System

According to AL-Amro (2017) states the success of an accounting information system is the integration of related elements and sub-elements in forming an accounting information system to producing quality information. The success of an accounting information system also includes integrating all related factors and giving up flexible accounting information systems, efficiently, easy to access, and timely. The organization's needs can meet user satisfaction (Sri Dewi Anggadini, 2017 ; Leylawati, 2019). Alathamneh (2020) states that indicators can measure the success of accounting information system: 1). Usefulness: system-generated information helps management and users make decisions; 2). Economy: It is expected from a quality accounting information system give benefits generated by the system will exceed the costs; 3). Reliability: a quality information system, that is, to process data accurately and completely; 4). Availability: a quality accounting information system means that users must access the system comfortably; 5). Timeliness: a quality accounting information system must produce important information first, then other information; 6). Customer Service: a quality accounting information system must provide efficient service to users; 7). Capacity: system capacity must be sufficient to handle peak operation periods and future growth; 8). Ease of Use: a quality accounting information system must be easy to use; 9) Flexibility: a quality accounting information system must be able to accommodate reasonable changes in requirements; 10). Tractability: the system should be easy to understand and facilitate problem-solving and future development; 11) Auditability: built into the design from the start; 12). Security: Only authorized users have access or can modify system data. Based on this description, hypotheses can be proposed between other:

H1: Organizational Culture affects the success of Accounting Information System
H2: Top Management Support has an effect on the success of Accounting Information System
H3: Internal Control has an effect on the success of Accounting Information System

3.0 Methodology

3.1 Research methods

The method used in this research is the descriptive and verification method with a quantitative approach to determine the relationship and influence of one variable on other variables. A descriptive research method is used to give systematic and accurate descriptions or descriptions concerning the facts and relationships between the phenomena being studied without the intention of drawing conclusions & applying them to the object. The purpose of conducting verification research is to test the truth of the proposed hypothesis.

3.2 Population and Sample

A population is a group of individuals with certain qualities and characteristics that the researcher has clearly defined. The population was 30 groups of small and medium enterprises in Indonesia, for example, in Subang City. The sample collection technique was using a saturated sample technique. Namely, all population members were used as research samples, so the number of samples amounted to 30 small and medium business groups.

3.3 Data analysis method

The data used is primary data using a questionnaire technique. To know the validity of every indicator, two kinds of tests were used, namely the validity test and the reliability test. Kothari, CR (2004) states that data processing or data analysis used to test hypotheses is a way to find out whether the hypothesis proposed is accepted or not. According to Sekaran & Bougie (2020), Descriptive analysis is a statistic used to analyze data by describing or describing the data collected as it is without drawing conclusions that apply to the subject or to generalize. At the same time, verification analysis is an analysis to prove and seek the truth of the proposed hypothesis. In this study, audit analysis aims to identify research findings related to the influence of organizational culture, top management support, and internal control on the success of accounting information system. In this study, verification tests included classical hypothesis testing, multiple linear regression analysis, correlation analysis, and coefficient of determination.

3.4 Hypothesis Testing

The design hypothesis testing, whether there is an influence between the independent variables, namely Organizational Culture as X1, Top Management Support as X2, and Internal Control as X3 on the Success of accounting information system as Y. The partial test, according to Sekaran & Bougie's (2020) explanation, is a test conducted to determine whether in the regression analysis model there is an influence of independent variable (independent) individually on the dependent variable (dependent). There is a partial effect if the T_{count} value is greater, than the T_{table} value and the significance value is below 0.05. This test shows the degree of influence of a part of the independent variable on the dependent variable by comparing T_{table} and T_{count}. Each t result of this calculation is then compared to the T-tabel obtained using a real level of 0.05.

4.0 Findings

Every item questionnaire that was submitted to measure organizational culture, support for top management, internal controls, and the success of accounting information systems have a validity value greater than a critical value is 0,300, indicating every questionnaire items are valid and achievable to be used as a research measurement (Sekaran & Bougie, 2020). Next is the variable of Organizational Culture (X1), Top Management Support (X2), Internal Control (X3),

and the Success of Accounting Information Systems (Y) were studied has a *Cronbach's Alpha value* >0.700. The results of this study prove that the instrument of the four variables used can be declared reliable. Descriptively, the variables describe the conditions in the good category to show the implementation is running optimally according to the applicable provisions and rules. The verification analysis uses multiple regression analysis consisting of multiple linear regression equations, correlation analysis, coefficient of determination analysis, and hypothesis testing by first testing the classical assumptions. The classical assumption test underlies multiple regression analysis before testing the hypothesis. The assumptions must be met, so conclusions from the results are not biased, including the normality test, multicollinearity test, and heteroscedasticity test. The normality test was carried out to determine whether the confounding variable or residual had a normal distribution or not, and it can be seen in table 1.

Table 1: Analysis of Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters, b	Mean	0E-7
	Std. Deviation	2.87111343
Most Extreme Differences	Absolute	,118
	Positive	,083
	negative	-,118
Kolmogorov-Smirnov Z		,646
asymp. Sig. (2-tailed)		,798

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

Based on table 1, the probability value (sig) > 0.05, where the significance value is 0.798. Which one is means that the data is normally distributed? In other words, it can be said that the assumption of normality of the data is met. Furthermore, the multicollinearity test is useful for knowing whether the independent variables are multicollinear or not and whether there is a high or perfect correlation between the independent variables (Sekaran & Bougie, 2020). A good regression model should not correlate with the independent variables.

The value of multicollinearity can be seen from the value of tolerance and Variance Inflation Factor (VIF). If the tolerance value is > 0.10 and VIF < 10, it means that there is no multicollinearity. On the other hand, there is multicollinearity if the tolerance value is < 0.10 and VIF > 10. From the data processing, has been carried out, the results of the multicollinearity test are obtained in table 2 as follows:

Table 2: Analysis of Multicollinearity Test

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Organizational Culture (X1)	,703	1,422
	Top Management Support (X2)	,465	2,152
	Internal Control (X3)	,375	2,668

a. Dependent Variable: Success of Accounting Information Systems (Y)

Source: Primary Data Processing, 2021

Based on the data presented in table 2, it can be seen that the tolerance value obtained by the Organizational Culture variable (X1) is 0.703 > 0.10, Top Management Support (X2) is 0.465 > 0.10, and Internal Control (Y) is 0.375 > 0 ,10. Then the VIF value obtained by the Organizational Culture variable (X1) is 1.422 < 10, Top Management Support (X2) is 2.152 < 10, and Internal Control (Y) is 2.668 < 10. Each of independent variables has a tolerance value > 0, 10, and VIF < 10. It is shown that there is no strong correlation between the independent variables, so the assumption of multicollinearity of the data is met.

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another, it can be seen in table 3:

Table 3: Heteroscedasticity Test Analysis

Correlations

			Organizational Culture (X1)	Top Management Support (X2)	Internal Control (X3)	Unstandardized Residual
Spearman's rho	Organizational Culture (X1)	Correlation Coefficient	1,000	,324	,518**	-,035
		Sig. (2-tailed)	.	,081	,003	,855
		N	30	30	30	30
	Top Management Support (X2)	Correlation Coefficient	,324	1,000	,739**	,066
		Sig. (2-tailed)	,081	.	,000	,727
		N	30	30	30	30
	Internal Control (X3)	Correlation Coefficient	,518**	,739**	1,000	.041
		Sig. (2-tailed)	,003	,000	.	,830
		N	30	30	30	30

	Unstandardized Residual	Correlation Coefficient	-,035	,066	.041	1,000
		Sig. (2-tailed)	,855	,727	,830	.
		N	30	30	30	30

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

Based on the results of heteroscedasticity testing table 3, it is known that the significance value obtained by the Organizational Culture variable is 0.855, Top Management Support is 0.727, and Internal Control is 0.830. Each of these independent variables has a significance value > 0.05, which indicates that the residual variance in the data is homogeneous or there is no heteroscedasticity, so it can be concluded that the heteroscedasticity assumption is met.

Multiple linear regression analysis was used to examine the effect of the independent variables (independent), namely Organizational Culture, Top Management Support, and Internal Control, on the dependent variable (dependent), namely Accounting Information System Success. A multiple linear regression analysis models explain the relationship and how much influence the independent variables (independent) have on the dependent variable (Sekaran & Bougie, 2020). The regression equation in multiple linear analysis is as follows:

$$\mathbf{Y = + 1X1 + 2X2 + 3X3} \quad (1)$$

Based on data processing using the SPSS Version 20 program, the results in table 4 are as follows:

Table 4: Analysis of Regression Equation Test
Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,612	3,848		,679	,503
	Organizational Culture (X1)	,729	,168	,385	4,352	,000
	Top Management Support (X2)	,859	,215	,434	3,989	,000
	Internal Control (X3)	,492	,200	,299	2,463	,021

a. Dependent Variable: Success of Accounting Information Systems (Y)
Source: Primary Data Processing, 2021

From table 4, the value of is 2.612, 1 is 0.729, 2 is 0.859, and 3 is 0.492. Thus the multiple linear regression equation that will be formed is as follows:

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

a. A constant of 2.612; means that if the variables of Organizational Culture (X1), Top Management Support (X2), and Internal Control (X3) the value is 0 (zero), then the value Success of Accounting Information System (Y) has a score of 2.612.
b. Organizational Culture variable regression coefficient (X1) is 0.729; This means that if the other independent variables have a fixed value and Organizational Culture (X1) has increased by one time, then the value Success of Accounting Information System (Y) will increase by 0.729 times. The positive coefficient means a positive relationship between Organizational Culture (X1) and the Success of accounting information system (Y). The higher the Organizational Culture (X1), the higher the success of accounting information system.
c. The regression coefficient of the Top Management Support variable (X2) is 0.859; This means that if the other independent variables have a fixed value and Top Management Support (X2) has increased by one time, then the value Success of Accounting Information System (Y) will increase by 0.859 times. The positive coefficient means a positive relationship between Top Management Support (X2) and Success Accounting Information System (Y). The higher the Top Management Support (X2), the higher the Success of Accounting Information System.
d. Internal Control variable regression coefficient (X3) is 0.492; This means that if the other independent variables have a fixed value and Internal Control (X3) has increased by one time, then the value Success of Accounting Information System (Y) will increase by 0.492 times. The positive coefficient means a positive relationship between Internal Control (X3) and the Success of accounting information system (Y). The higher the Internal Control (X3), the higher the success of accounting information system.

By using the SPSS Version 20 program, the results of the correlation analysis are shown in table 5:

Table 5: The Relationship between Organizational Culture and The Success of Accounting Information System

Correlations

		Organizational Culture (X1)	Success of Accounting Information System (Y)
Organizational Culture (X1)	Pearson Correlation	1	,699**
	Sig. (2-tailed)		,000
	N	30	30
Success of Accounting Information System (Y)	Pearson Correlation	,699**	1
	Sig. (2-tailed)	,000	
	N	30	30

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

Based on table 5, it is known that the correlation coefficient obtained between Organizational Culture (X1) and Accounting Information System Success (Y) is 0.699. The correlation value is positive, which indicates that the relationship between the two is unidirectional. The better the Organizational Culture (X1), the better the success of accounting information system (Y). Based on the interpretation of the correlation coefficient, the correlation value of 0.699 is included in the category of a strong relationship in the interval 0.600 – 0.799

(Sekaran & Bougie, 2020). The relationship with the Top Management Support variable can be seen in table 6:

Table 6: Relationship between Top Management Support and The success of Accounting Information System

Correlations

		Top Management Support (X2)	Success of Accounting Information System (Y)
Top Management Support (X2)	Pearson Correlation	1	,787**
	Sig. (2-tailed)		,000
	N	30	30
Success of Accounting Information System (Y)	Pearson Correlation	,787**	1
	Sig. (2-tailed)	,000	
	N	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data Processing, 2021

Based on table 6, it is known that the correlation coefficient value obtained between Top Management Support (X2) and Success of Accounting Information System (Y) is 0.787. The correlation value is positive, which indicates that the relationship between the two is unidirectional. The better in Top Management Support (X2), the better the success of accounting information system (Y). Based on the interpretation of the correlation coefficient, the correlation value of 0.787 is included in the category of a strong relationship in the interval 0.600 – 0.799 (Sekaran & Bougie, 2020). The relationship with the Internal Control variable can be seen in table 7:

Table 7: The Relationship between Internal Control and Success of Accounting Information System

Correlations

		Internal Control (X3)	Success of Accounting Information System (Y)
Internal Control (X3)	Pearson Correlation	1	,824**
	Sig. (2-tailed)		,000
	N	30	30
Success of Accounting Information System (Y)	Pearson Correlation	,824**	1
	Sig. (2-tailed)	,000	
	N	30	30

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data Processing, 2021

Based on table 7, it is known that the correlation coefficient obtained between Internal Control (X3) and the Success of Accounting Information Systems (Y) is 0.824. The correlation value is positive, which indicates that the relationship between the two is unidirectional. The better the Internal Control (X3), the better the success of accounting information system (Y). Based on the interpretation of the correlation coefficient, the correlation value of 0.824 is included in the category of a very strong relationship, in the interval 0.800 – 1,000 (Sekaran & Bougie, 2020).

The coefficient of determination measures how far the model can explain variations in the dependent variable. The value of the coefficient of determination has an interval between 0 to 1. The value of the coefficient of determination that is close to number 1 is a good regression model because almost all the variables used can explain the variation of the dependent variable used. The magnitude of the coefficient of determination is calculated using the following formula:

$$Kd = r2 \times 100\% \quad (3)$$

By using the SPSS Version 20 program, the results of the analysis of the Coefficient of Determination in table 8 are obtained:

Table 8: Analysis of the Coefficient of Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,926a	,857	,840	3.03223

a. Predictors: (Constant), Internal Control (X3), Organizational Culture (X1), Top Management Support (X2)
b. Dependent Variable: Success of Accounting Information Systems (Y)

Source: Primary Data Processing, 2021

Based on table 8, information is obtained that the value of the correlation coefficient or (R) is 0.944. Thus the coefficient of determination can be calculated as follows:

Kd = $(r)^2$x 100%
Kd = (0.926)2 x 100%
Kd = 85.7%

By using the SPSS Version 20 program, the output of the t-test Hypothesis testing results in table 9:

ISSN: 2830-0637

Table 9: T-test analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,612	3,848		,679	,503
	Organizational Culture (X1)	,729	,168	,385	4,352	,000
	Top Management Support (X2)	,859	,215	,434	3,989	,000
	Internal Control (X3)	,492	,200	,299	2,463	,021

a. Dependent Variable: Success of Accounting Information Systems (Y)

Source: Primary Data Processing, 2021

Based on table 9, the criteria for testing the hypothesis are that H0 is rejected and H1 is accepted, meaning that, partially organizational culture has a significant effect on the success of accounting information system. The direction of the positive relationship between Organizational Culture and the Success of Accounting Information Systems shows that a better Organizational Culture will be followed by the success of a good Accounting Information System. The results of this study support the research of Sri Dewi Anggadini (2017), which states that three factors can influence the success of accounting information systems, namely developments in information technology, business strategy, and organizational culture. Then Omar (2016) stated that organizational culture is one of the internal organizational environmental factors that affect the accounting information system. Furthermore, Kwarteng & Aveh (2018) state that organizational culture has a positive effect on the success of developing a new accounting information system. Dameri et al. (2013) said that the value of a quality accounting information system is determined by the relationship between information systems, people, business processes, and organizational culture.

Top management support has a significant effect on the success of accounting information systems. The results of this study support the research of Teru & Hla (2015), which states that the step that most determines the success of an accounting information system is the first step, namely getting full support from top management or superiors. Then according to Algrari & Ahmed (2018), then suggests that top management support has been repeatedly found to be an important factor for the successful implementation of accounting information systems. The same thing was said by Shien, MJ (2015), who stated that top management support plays an important role in determining all activities, including those related to the accounting information system, which is one of the essential sub-systems in an organization (Mkonya, 2018). Other research conducted by Dauth (2017) shows that top management support has a significant effect on the success of accounting information systems (Pathirage, 2012). So it can be proven empirically that the higher the support from top management, the more successful the accounting information system will be Ziemba & Obłąk, 2013).

Internal control has a significant effect on the success of accounting information systems. The results of this study support the research of Bardhan et al. (2015), which states that internal control is very necessary so that the accounting information system functions as it should to achieve a goal and avoid the risk of deviation from the goals that have been set. Then Bentley-Goode (2017) stated that internal control and the success of accounting information systems are interrelated aspects. Internal control is needed so that the accounting information system applied

to the company can run well and minimize the risks in the accounting information system. The same thing was said by Hwang & Kim (2021), who states that an accounting information system with the right internal control structure can help protect the system from fraud, errors, system failures, and disasters. Furthermore, Alrabei's (2021) research shows that internal control has a significant effect on the quality of accounting information systems.

5.0 Conclusion and Recommendations

Organizational Culture has a significant effect on the success of accounting information system, meaning that the better the organizational culture, the better the organizational culture success of accounting information system. It can be said that efforts to achieve success accounting information system then a organizations must pay attention, both to the system as well as to the factors organizational factors including cultural factors organization. Top Management Support has a significant effect on the success of accounting information system, meaning that greater top management support will increase the success of accounting information system. It can be said that the implementation of accounting information systems has not been successful because top management support has not been particularly effective in providing all operational needs of small and medium enterprises. Internal control has a significant effect on the success of accounting information systems, meaning that better internal control will increase the success of accounting information systems in small and medium businesses. A good information system requires good internal control, control internal needed to be a reference or implementation of restrictions by small and medium enterprises to minimize the risks that may arise in the use of accounting information systems in the process of achieving the goals of small and medium enterprises.

References

AL-Amro, SA, Alnawaiseh, MB, Bader, AA, & Alnawaiseh, MALI (2017). The quality of financial reports in the risks of electronic accounting information systems in the Jordanian commercial banks. int. J. Econ. Res, 14(9), 107-122.

Alathamneh, M. (2020). The impact of accounting information systems reliability on enhancing the requirements of planning process at Jordanian commercial banks. Management Science Letters, 10(5), 1043-1050.

Aldegis, AM (2018). Impact of Accounting Information Systems' Quality on the Relationship between Organizational Culture and Accounting Information in Jordanian Industrial Public Shareholding Companies. International Journal of Academic Research in Accounting, Finance and Management Sciences, 8(1), 70-80.

Algrari, AY, & Ahmed, MRM (2018). The impact of Accounting Information Systems' Quality on Accounting Information Quality. University of Solomon.

Al Hanini, E. (2015). Evaluating the Reliability of the Internal Control on the Computerized Accounting Information Systems: An Empirical Study on Banks Operating in Jordan. environment (Abdalla and, Katanani, 2007, 4), 6(8).

Al-Ibbini, OAM (2017). The critical success factors influencing the quality of accounting information systems and the expected performance. International Journal of Economics and Finance, 9 (12), 162-167.

Alrabei, AM (2021). The influence of accounting information systems in enhancing the efficiency of internal control at Jordanian commercial banks. Journal of Management Information and Decision Sciences, 24(1), 1-9.

Al-Waeli, AJ, Hanoon, RN, Ageeb, HA, & Idan, HZ (2020). Impact of accounting information system on financial performance with the moderating role of internal control in Iraqi industrial companies: An analytical study. Jour of Adv Research in Dynamical & Control Systems, 12(8), 246-261.

Bardhan, I., Lin, S., & Wu, SL (2015). The quality of internal control over financial reporting in family firms. Accounting Horizons, 29(1), 41-60.

Bentley-Goode, KA, Newton, NJ, & Thompson, AM (2017). Business strategy, internal control over financial reporting, and audit reporting quality. Auditing: A Journal of Practice & Theory, 36(4), 49-69.

Collins Otieno Odoyo, Patrick B. Ojera (2020). Impact of Top Management Support on Accounting Information System: A Case of Enterprise Resource Planning (ERP) System. Universal Journal of Management, 8(1), 12 - 19.

Dameri, RP, Garelli, R., & Ricciardi, F. (2013). The Didactic Challenge of Accounting Information Systems and ERPs for Business Schools: A Proposal for the Italian Universities. In D. Mancini, E. Vaassen, & R. Dameri (eds), Accounting Information Systems for Decision Making.

Dauth, T., Pronobis, P., & Schmid, S. (2017). Exploring the link between internalization of top management and accounting quality: the cfo's internal experience matters. International Business Review, 26(1), 71-88.

Hien, NA, Hung, NK, Huong, NCT, Ha, DTN, & Trung, PT (2020). Determinants Influencing The Quality of Accounting Information Systems: A Case Study of Small and Medium Enterprises in Ho Chi Minh City. Academy of Entrepreneurship Journal, 26, 1-10.

Husniyah, Mohd Fazli, Norhasmah, Mohd Amin, Norafifah & Fatin Farwizah. (2017). Financial practices and physical health influencing financial health of Malaysian employees. Malaysian Journal of Consumer and Family Economics. Vol. 20 (S2), 1-20.

Hwang, S., No, WG, & Kim, J. (2021). XBRL mandate and timeliness of financial reporting: The effect of internal control problems. Journal of Accounting, Auditing & Finance, 36(3), 667-692.

Kothari, CR (2004). Research Methodology: Methods and Techniques. New Delhi: New Age International.

Kwarteng, A., & Aveh, F. (2018). Empirical examination of organizational culture on accounting information system and corporate performance: Evidence from a developing country perspective. Meditari Accountancy Research, 26(4), 675-698.

Leylawati Joremi, Nurul Huda Mohd Satar & Roza Hazli Zakaria. (2019). Income Management of Newly Married Couple: Case of the Urban Malay Community. Malaysian Journal of Consumer and Family Economics. Vol 22 (S2), 86-103.

Lie, JC, Shiue, YC, & Chen, CY (2016). Examining the impact of organizational culture and top management support of knowledge sharing on the success of software process improvement. Computers in Human Behavior, 54, 462-474.

Mkonya, VL. Yu Jintian & Stella Binauli Nanthuru & Salimu Abushiri Jinyevu. (2018). Analysis of Top Management Support and Individual Factors Influence on Accounting Information System and its Impact on the Accounting Information Quality for Projects. International Journal of Management Science and Business Administration, Inovatus Services Ltd., Vol. 4, No.3 , 19-29.

Omar, MK, Ismail, S., Ying, LP, & Yau, TC (2016). Factors Influencing Quality Accounting Information Systems among Malaysian Private Organizations. In 10th Asia-Pacific Business and Humanities Conference, Hotel Palace, Kuala Lumpur (pp. 173-184).

P. Ranisavljević, T. Spasi and IM Ranisavljevi. (2012). Management information system and decision making process in enterprise. Economics, Management, Information and Technology EMIT, 1, pp. 184-94, 2012.

Pathirage, Y., Jayawardena, L., & Rajapaksha, T. (2012). Impact of Management Support for Team Performance: A Sri Lankan Case study in Apparel Industry . Tropical Agricultural Research, 228-236.

Patel, F. (2015). Effects of accounting information system on organizational profitability. International Journal of Research and Analytical Reviews, 2(1), 72-76.

Sekaran, Uma & Bougie, Roger. (2020). Research Methods For Business : A Skill Building Approach (8th ed. (Asia Edition). Hoboken: Wiley.

Shien, MJ (2015). Influence of User ability And Top Management Support on the quality of Accounting Information System and its impact on the quality of accounting information. International Journal of Recent Advances in Multidisciplinary Research, 2(3), 0277-0283.

Sri Dewi Anggadini. (2015). Accounting Information System Quality Related to Ethics and Competence of User's. International Journal of Applied Business and Economic Research. 13(5):3143-3158.

Sri Dewi Anggadini. (2017). Improving The Quality of Accounting Information System Through the Availability of User's Competence. Journal of Engineering and Applied Sciences 12 (11). 9260-9265.

Sri Dewi Anggadini. (2017). Study of Resources Allocation on The Implementation of Accounting Information System. Journal of Engineering and Applied Sciences 12 (11). 9255-9259.

Sri Dewi Anggadini, Surtikanti Surtikanti, Ari Bramasto & Egi Fahrana. (2022). Determination of Individual Taxpayer Compliance in Indonesia: A Case Study. Journal of Eastern European and Central Asian Research. 9 (1). 129-137.

Teru, SP, & Hla, DT (2015). Appraisal of accounting information system and internal control frameworks. International Journal of Scientific and Research Publications, 5(9), 1-3.

Teru, SP, Idoku, I., & Ndeyati, JT (2017). A review of the impact of accounting information system for effective internal control on firm performance. Indian Journal of Finance and Banking, 1(2), 52-59.

Ye, Z., & Hu, J. (2020, February). Internal control of enterprise computer accounting information system in the age of big data. In The International Conference on Cyber Security Intelligence and Analytics (pp. 315-321). Springer, Cham.

Ziemba, E., & Obłąk, I. (2013). Critical success factors for ERP systems implementation in public administration. Interdisciplinary Journal of Information, Knowledge, and Management, 1-19.