

THE INFLUENCE OF BUSINESS MODELS, BUSINESS STRATEGIES, ORGANIZATIONAL CULTURE, AND INFORMATION DIGITALIZATION ON THE QUALITY OF ACCOUNTING INFORMATION SYSTEMS

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ARTICLE INFO

Keywords:

Business Model,
Business Strategy, Organizational
Culture, Information Digitalization,
Quality of Accounting Information
Systems

ABSTRACT

Uncertain economic recovery requires MSMEs to always be adaptive in order to survive carrying out operational activities in difficult times, some experts even predict a recession will occur in 2024. Having a quality Accounting Information System can encourage business entities to improve quality and maximize high public consumption. to always make improvements to inventory and sales costs. This research aims to partially examine the influence of business models, business strategies, organizational culture, and information digitalization on the quality of Accounting Information Systems. The research was carried out in order to answer the relationship between related variables which have an impact on the problems that have occurred recently. The results of the research show that the quality of the accounting information system in several MSMEs in Cimahi City can be said to be good, although in terms of recording and reporting it still needs to be improved so that the financial reports produced can be said to be of good quality in accordance with the established SAK EMKM rules. This can be seen from the test results which show through calculations The calculated t value is in the H0 rejection area, that is, the calculated t is greater than the positive value of t table so that there is a significant influence from several test results of the variables studied.

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1. INTRODUCTION

Undergoing an uncertain economic recovery requires MSMEs to always be adaptive so they can survive carrying out operational activities in difficult times. For example, in the last few years, the world has been shocked by the COVID-19 pandemic, which has caused all business activities to change drastically because the government has implemented various regulations, such as Large-Scale Social Restrictions (PSBB) and Work From Home (WFH). There are limitations for people to carry out activities and reduced purchasing power, which has had a significant impact on economic conditions in the country to date. Economic conditions in Indonesia are increasingly slowing down and declining, and some experts even predict a recession will occur in 2024. The Central Statistics Agency (BPS) recorded a decline in Indonesia's economic growth in the second quarter of 2020 during the COVID-19 pandemic, which was initially at 2.97 and decreased to negative (-5.32%), which means it reflects a slowdown. When economic conditions in Indonesia experienced downward and slowing movements, raw material prices increased due to a lack of raw material supply from suppliers.

Sari (2018) revealed that the existence of a quality accounting information system can encourage business entities to improve quality and maximize high public consumption by always making improvements to inventory and sales costs [1] [2]. According to Meiryani (2015), quality accounting information is useful for helping users make decisions. On the other hand, if the accounting information is not of good quality, then the accounting information will not be useful because accounting information is the glue of the organization [3]. The better the quality of the accounting information, the better the communication within the organization, and the better the organizational integrity will be [4].

Arfismanda revealed that one of the actions that companies can take to overcome competition between other competitors, especially during the COVID-19 pandemic, which prioritizes technological developments in the modern era, is to improve the quality of information in the use of the accounting

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information system [5] [6]. The development of a very modern world cannot be separated from advances in information technology, which greatly influence everything related to aspects of human life and the business activities of a company [7]. The implementation of the accounting information system is part of an effort to achieve computerization in company organizations to make it more accurate, precise, and comprehensive, so as to improve the quality of decisions taken by users of financial reports [8].

Supriyati et al. (2022) stated that there is a dependency between a company's information system and its business model in a modern system [9]. Therefore, many organizations realize the importance of building information systems based on the formulation of business models and implementing them into company activities [10]. Nuraliati and Sianturi (2021) stated that for information systems to be effective and have good value, an approach to the business strategy sector is needed to be able to manage information systems [11]. Business strategy can be referred to as the most widespread pattern in decision-making for resource allocation and other more specific decisions that affect information systems and information technology [12]. Ramadhan and Fachruddin (2017) mention organizational culture as an important thing in studying an information system. Organizational culture is a pattern of basic assumptions determined by a group of people when they learn to overcome a problem that has been successful so that it is considered valid to be taught to new members [13]. Organizational culture depends on employee membership, employee specialization, organizational strategy, and the technology used by an organization. The culture of an organization certainly varies.

Digitalization plays an important role in combining these six components and further accelerating MSME development programs. For the community and consumers, it also provides many benefits through access to MSME products and access to financial services through reduced transaction costs. Developing digitalization requires more private sector involvement in the form of *fintech*, *crowdfunding*, and electronic trading; assistance to MSMEs that are just starting out; and the expansion of business networks that can invite more investment [14]. The problems and development of this topic can indicate that there is still poor quality management of accounting information, and this is of particular concern to various parties, including banking itself. To be able to overcome and minimize this, researchers are interested in conducting research with the title "The Influence of Business Models and Business Strategy, Organizational Culture and Digitalization of Information on the Quality of Accounting Information Systems in Cimahi City MSMEs".

2. METHOD

Type and Data Source

The type of research used based on the research objectives is associative, namely research that tests the relationship between two or more variables. Based on the level of explanation, this research is explanatory research, which is research that aims to explain the position of the variables studied and the relationship between one variable and another. Primary data was obtained through direct questionnaire techniques, while secondary data was obtained from the company in the form of organizational structure and procedures related to the variables studied.

The sampling used in this research was *purposive sampling*. *Purposive sampling* is defined as a technique for determining samples with certain considerations with the aim of making the data obtained later more representative [15]. The *purposive sampling* technique is basically carried out as a technique that deliberately takes certain samples that are appropriate and fulfill all the necessary requirements, which include the characteristics, characteristics, and criteria of a certain sample, where in this case the sampling must also reflect the population from the sample itself. Researchers took a total sample of 86 respondents with details of financial bookkeeping managers in the Cimahi City MSME unit.

Analysis Method

To carry out research testing by revealing the aspects or variables to be studied, researchers carry out measurements using validity tests and reliability tests. In this research, researchers used multiple linear regression analysis to determine the linear relationship between two independent variables. Because the analysis model used is multiple regression, classic assumptions are needed, namely the normality test, heteroscedasticity test, and multicollinearity test. The percentage role of all independent variables on the value of the independent variable is shown by the magnitude of the coefficient of determination; therefore, using determination analysis By paying attention to the characteristics of the variables tested in this research, a partial hypothesis test was carried out.

3. RESULT AND DISCUSSION

Result

Normality test

Based on the following table, the normality regression model test obtained a Kolmogorov (Test Statistics) value for Unstandardized Residual of 0.095 with a p-value (sig value) of 0.053. Normality test results for residual value data have a significance (p) greater than 0.05. So it can be concluded that testing the normality of the regression model shows that the residual values from the regression model are normally distributed.

Table 1. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		86
Normal	Mean	.0000000
Parameters ^{a, b}	Std. Deviation	4.03387162
Most Extreme Differences	Absolute	,095
	Positive	,049
	Negative	-.095
Statistical Tests		,095
Asymp. Sig. (2-tailed) ^c		,053
Monte Carlo Sig. (2-tailed) ^d	Sig.	,052
	99% Confidence Interval	Lower Bound
		Upper Bound
		,058

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Normality testing is also carried out using *the PP Plot*, with the criterion that, if the points on *the PP Plot* are on a straight line, it can be stated that the data distribution comes from a normally distributed population.

Regression Model Normality Test Graph

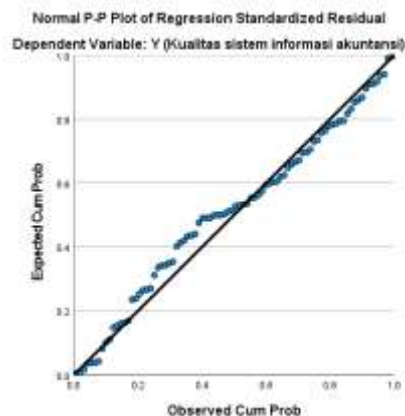


Figure 1. Graphic Image of Regression Model Normality Test

PP Plot diagram, it can be seen that the points are on a straight line, as shown in the image above. This means that this research data has been taken from a normally distributed population.

Multicollinearity Test s

The Variance Inflation Factors (Centered VIF) value approach show that the independent variables used in the regression equation there is no strong correlation. This is shown by the VIF value which is smaller than 10.

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Table 2. Multicollinearity Test Results
Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
1 X1 (Business Model)	,463	2,158
X2 (Business Strategy)	.411	2,431
X3 (Organizational Culture)	,476	2,099
X4 (Digitalization of Information)	,641	1,561

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

Heteroscedasticity Test

Based on the *scatter plot image*, the meeting points do not form a particular pattern and are mostly spread out. This means that the regression model is assumed to have no heteroscedasticity problems.

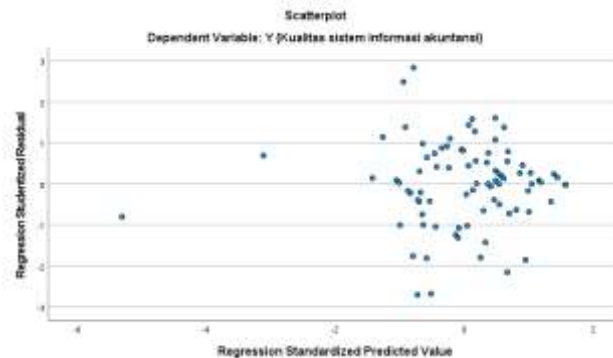


Figure 2. Heteroscedasticity Test Graph

Multiple Linear Regression Analysis

Based on the calculation results in the following table, a multiple linear regression equation can be created as follows:

$$0.240 X_1 + 0.264 X_2 + 0.328 X_3 + 0.420$$

Information :

- Y = Quality of Accounting Information Systems
- X1 = Business Model
- X2 = Business Strategy
- X3 = Organizational Culture
- X4 = Digitalization of Information

Table 3. Multiple Linear Regression Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1,586	5,165		,307	,760
X1 (Business Model)	,240	.107	,207	2,251	,027
X2 (Business Strategy)	,264	.111	,232	2,373	,020
X3 (Organizational Culture)	,328	.114	,260	2,866	,005
X4 (Digitalization of Information)	,420	.111	,296	3,779	,000

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

Coefficient of Determination (R-Squares)

The results of calculating the multiple correlation coefficient (R) were obtained at 0.826. Correlation value of Business Model, Business Strategy, Organizational Culture, and Information Digitalization with the Quality of the Accounting Information System obtained being in the range of 0.80 - 1.00 and falling into the very strong category. The quality of the Accounting Information System has a close relationship with the Business Model, Business Strategy, Organizational Culture, and Information Digitalization. From the calculation results, the coefficient of determination (R^2) is 0.682. So the Business Model, Business Strategy, Organizational Culture, and Information Digitalization contribute 68.2% to the

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Quality of the Accounting Information System, while the remaining 31.8% is explained by other variables outside the research model.

Table 4. Coefficient of Determination Value
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.826 ^a	.682	.666	4.13227

a. Predictors: (Constant), X4 (Information Digitalization), X1 (Business Model), X3 (Organizational Culture), X2 (Business Strategy)

The magnitude of the influence contribution given by each independent variable to the dependent variable can be calculated by multiplying the value of *standardized coefficients* by *zero-order correlation*, which can be seen in the following table .

Table 5. X – Y Partial Determination Coefficient

Model	Coefficients ^a			
	Standardized Coefficients	Correlations		
		Beta	Zero-order	Partials
X1 (Business Model)	.207	.671	.243	.141
X2 (Business Strategy)	.232	.712	.255	.149
X3 (Organizational Culture)	.260	.701	.303	.180
X4 (Digitalization of Information)	.296	.659	.387	.237

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

Source: SPSS Output Attachment

Hypothesis test

F Statistical Test

The hypotheses tested are as follows:

$H_0 : \beta_{1,2,3,4} = 0$: Business Model, Business Strategy, Organizational Culture, and Information Digitalization do not affect the Quality of Accounting Information Systems

$H_a : \beta_i \neq 0$: Business Model, Business Strategy, Organizational Culture, and Information Digitalization affecting the Quality of Accounting Information Systems

Based on data from Business Model, Business Strategy, Organizational Culture, Information Digitalization and Quality of Accounting Information Systems, the results of the F Test values were obtained which were processed using the SPSS version 27 program as follows:

Table 6. F Test Results

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2961.253	4	740,313	43,355	.000 ^b
	Residual	1383.130	81	17,076		
	Total	4344.384	85			

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

b. Predictors: (Constant), X4 (Information Digitalization), X1 (Business Model), X3 (Organizational Culture), X2 (Business Strategy)

Based on the ANOVA table above, the *calculated F value* = 43.355 with a significant value of 0.000. From the F table for degrees of freedom $df_1 = k = 4$ and $df_2 = nk - 1 = 86 - 4 - 1 = 81$, the *F table value* = 2.484.

The *calculated F value* = 43.355 is greater than the *F table* = 2.484 or it can be seen that the significance value is smaller than the alpha value ($\alpha = 0.05$). The result of the decision to test the hypothesis statistically is to reject the null hypothesis (H_0) and accept the alternative hypothesis (H_1). The results obtained mean that there is a significant influence of Business Model, Business Strategy, Organizational Culture, and Information Digitalization on the Quality of Accounting Information Systems.

Statistical Test t

To test the influence of each independent variable, a t test was carried out. The hypotheses tested are as follows:

1. Business Models on the Quality of Accounting Information Systems

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$H_0 : \beta_1 = 0$: Business Model has no effect on the Quality of the Accounting Information System

$H_a : \beta_1 \neq 0$: Business Model influences the Quality of Accounting Information Systems

2. Business Models on the Quality of Accounting Information Systems

$H_0 : \beta_2 = 0$: Business Strategy has no effect on the Quality of Accounting Information Systems

$H_a : \beta_2 \neq 0$: Business Strategy influences the Quality of Accounting Information Systems

3. Organizational culture on the Quality of Accounting Information Systems

$H_0 : \beta_3 = 0$: Organizational culture has no effect on the quality of the accounting information system

$H_a : \beta_3 \neq 0$: Organizational culture influences the quality of the accounting information system

4. Information Digitization on the Quality of Accounting Information Systems

$H_0 : \beta_4 = 0$: Digitalization of Information has no effect on the Quality of Accounting Information Systems

$H_a : \beta_4 \neq 0$: Digitalization of Information affects the Quality of Accounting Information Systems

The results of hypothesis testing for the influence of X on Y can be explained in the following table:

Table 7. Partial Testing (T Test)

Hypothesis	t _{count}	Sig (p)	t _{table}	α	Decision	Information
$H_0 : \beta_1 = 0$	2,251	0.027	1,990	5%	H_0 is rejected	Significant
$H_0 : \beta_2 = 0$	2,373	0.020	1,990	5%	H_0 is rejected	Significant
$H_0 : \beta_3 = 0$	2,866	0.005	1,990	5%	H_0 is rejected	Significant
$H_0 : \beta_4 = 0$	3,779	0,000	1,990	5%	H_0 is rejected	Significant

Source: SPSS Processing Results version 27, 2023

Discussion

The results of the regression analysis calculations obtained a regression coefficient X1 of 0.240. So there is a direct relationship between the Quality of the Accounting Information System and the Business Model. This means that the better the Business Model, the Quality of the Accounting Information System will improve. The t test results show that the Business Model influences the Quality of the Accounting Information System. The calculated t value is in the H_0 rejection area, namely the calculated t value is greater than the positive t table value ($t_{\text{calculated}} = 2.251 > 1.990$) and the test significance value of 0.027 is smaller than the $\alpha = 0.05$ level so that the test conclusion is significant at the 5% significance level.

For the Business Strategy variable, the regression coefficient obtained is 0.264. So there is a direct relationship between the Quality of the Accounting Information System and Business Strategy. This means that the better the Business Strategy, the Quality of the Accounting Information System will improve. The t test results show that Business Strategy has an influence on the Quality of Accounting Information Systems. The calculated t value is in the H_0 rejection area, namely the calculated t value is greater than the t table value ($t_{\text{calculated}} = 2.373 > 1.990$) and the test significance value is 0.020, which is smaller than the $\alpha = 0.05$ level so that the test conclusion is significant at the 5% significance level.

For the Organizational Culture variable, the regression coefficient obtained is 0.328. So there is a direct relationship between the Quality of the Accounting Information System and Organizational Culture. So the better the Organizational Culture, the Quality of the Accounting Information System will improve. The t test results show that Organizational Culture influences the Quality of Accounting Information Systems. The calculated t value is in the H_0 rejection area, namely the calculated t value is greater than the t table value ($t_{\text{calculated}} = 2.866 > 1.990$) and the test significance value of 0.005 is smaller than the $\alpha = 0.05$ level so that the test conclusion is significant at the 5% significance level.

For the Information Digitalization variable, a regression coefficient of 0.420 is obtained. So there is a direct relationship between the Quality of Accounting Information Systems and Information Digitalization. This means that the better the digitalization of information, the quality of the accounting information system will improve. The t test results show that Information Digitalization has an effect on the Quality of Accounting Information Systems. The calculated t value is in the H_0 rejection area, namely the calculated t value is greater than the t table value ($t_{\text{calculated}} = 2.267 > 1.990$) and the test significance value of 0.000 is smaller than the $\alpha = 0.05$ level so that the test conclusion is significant at the 5% significance level.

The results of calculating the multiple correlation coefficient (R) were obtained at 0.826. Correlation value of Business Model, Business Strategy, Organizational Culture, and Information Digitalization with the Quality of the Accounting Information System being in the very strong category. Business Model, Business Strategy, Organizational Culture, and Information Digitalization contribute an influence of 68.2% to the Quality of Accounting Information Systems, while the remaining 31.8% is

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explained by other variables outside the research model. The magnitude of the influence contribution given by each independent variable to the dependent variable can be calculated by multiplying the value of *standardized coefficients* by *zero-order correlation*. Business Model contributes an influence of 13.9% to the Quality of Accounting Information Systems, Business Strategy contributes an influence of 16.5% to the Quality of Accounting Information Systems, Organizational Culture contributes an influence of 18.2% to the Quality of Accounting Information Systems and Information Digitalization contributes an influence of 19.5% to the Quality of Accounting Information Systems.

4. CONCLUSION

There is an influence between the Business Model and the Quality of the Accounting Information System through calculations ($t = 2.251 > 1.990$) and furthermore, Business Strategy influences the Quality of the Accounting Information System through calculations ($t = 2.373 > 1.990$). Organizational culture has an influence on the quality of accounting information systems through calculations ($t = 2.866 > 1.990$). Information digitalization has an influence on the quality of accounting information systems, through calculations ($t = 2.267 > 1.990$). For the overall test, namely Business Model, Business Strategy, Organizational Culture, and Information Digitalization contributed an influence of 68.2% to the Quality of the Accounting Information System, while the remaining 31.8% was explained by other variables outside the research model.

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