

# The Influence Of The Quality Of Human Resources And Work Culture In Improving The Effectiveness Of Accounting Information Systems

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## ABSTRACT

Quality human resources are the main key in completing work in an organization. Work culture is a means of building the attitudes and behavior of organizational members to support work productivity and face challenges. A strong culture will have a positive impact on work behavior because it motivates employees to achieve maximum performance.

This research measures the influence of the quality of human resources and work culture on accounting information systems. The population in the research is the State Treasury Services Office (KPPN) and KPPN partner work units in the North Sumatra region by collecting questionnaire data via Google Form which is processed with Structural Equation Modeling (SEM) via the smartPLS application. The results of this research indicate that the Quality of Human Resources and Organizational Culture have a positive and significant impact on the Effectiveness of Accounting Information Systems.

**Keywords:** Information Technology Implementation, Flexible Working Space, Accounting Information System

## 1. Background

The organization's vision and mission are realized through optimal use of its human resources to produce added value for the organization. According to Hamali (2016) one of the resources contained in an organization is human resources which includes all people who carry out activities in the organization.

Vision also functions as a direction for organizational activities to achieve goals, which requires selecting and establishing relevant organizational strategies. Organizational strategy is basically the main tactic or way to achieve goals which consists of planning, methods, practices and activity steps to achieve organizational goals. Organizational learning is very important and never stops in implementing strategy, because it will continue to change in response to the dynamic organizational environment

The success of an organization is determined by the quality of human resources, which cannot be separated from the work of professional employees, so it is hoped that high quality human resources will emerge from professionals who have skills that are used to assess and shape their self-image (Bukit et al., 2016).

The quality of human resources can be improved by providing good and appropriate education, adequate facilities, and employment opportunities that match skills and sustainable development. HR quality refers to individual abilities related to tasks and responsibilities which are linked to competence and educational background and skills. The quality of human resources can be seen in the ability of employees when carrying out the duties and responsibilities given to them with sufficient education, training and experience.

According to Salim (2016), the quality of human resources is the value of a person's behavior in taking responsibility for all his actions both in personal life, in society and as a nation.

According to Marniati (2020), quality human resources are human resources that have the following 3 (three) characteristics, namely:

1. Understand the various potentials for organizational development;
2. Able to read opportunities, overcome threats and understand inter-organizational competencies; And

### 3. Able to manage the organization.

According to Hevesi (2005) indicators in assessing the quality of human resources consist of skills, knowledge and ability to carry out work. Improving the quality of human resources is carried out through training and education programs. Human resource development requires collaboration with human resource management programs so that the desired results can be achieved (Supriadi et al., 2022).

Robbins & Judge (2007) state that organizational culture is a system of shared meaning held by members of an organization as a differentiator between that organization and other organizations. Schein (1985) defines organizational culture as a pattern of basic assumptions discovered or developed by a group of people as they learn to solve problems, adapt to the external environment, and integrate with the internal environment.

Organizational culture and leadership are critical factors in organizations, they determine the rhythm of the organization and influence communication, decision making and leadership patterns. This is important because an organization is built by a collection of individuals who have values, beliefs and motivation. The combination of management leadership style and the norms, values and beliefs of organizational members forms organizational culture (Ismail, 2008).

Work culture is an important part of an organization because an organization cannot run well without a clear work culture. Organizational culture can be a major instrument of competitive advantage, namely if organizational culture supports organizational strategy.

Sumartik et al. (2022) explains that the core of organizational culture is reflected in the following values:

1. The principle of purpose, as a benchmark for organizational members to understand the goals that the organization wants to realize.
2. The principle of consensus, shows that every member of the organization has rights and participates in the decision-making process.
3. The principle of excellence, relates to the organization's ability to foster members' attitudes to always be the best and improve performance.
4. The principle of unity, the organization is fair to all members and does not take sides with certain groups within the organization.
5. The principle of achievement, shows the organization's appreciation for the achievements made by its members as a way to improve performance and provide motivation.
6. Empirical principle, shows the extent to which the organization uses empirical evidence in making decisions.
7. The principle of familiarity, shows the condition of social relations between members of the organization and the quality of the relationships between its members to create harmony.
8. The principle of integrity, reflects the application of principles in the organization, namely being serious, honest, trustworthy, having strong principles and beliefs in working to achieve organizational goals.

Organizational culture can be used as a binding chain to equalize organizational members' perceptions of a problem so that they will become one unit in achieving organizational goals (Kamaroellah, 2014).

Research by Muhiban & Rosmansyah (2022) obtained the results that performance was partially influenced by human resource competency significantly, and research by Yukama et al. (2020) concluded that the quality of human resources has a significant effect on performance, in line with research by Nur et al. (2020) and (Suharto, 2012). According to research by Sukma (2019) the quality of human resources has a positive and significant influence on performance.

Opposite results were obtained in the research of Megawati et al. (2022) and Marwoto (2012) who stated that the quality of human resources was not proven to have a significant effect on performance.

The research results of Syurya et al. (2019) shows that organizational culture has a positive and significant effect on employee performance, in line with research by Amanda et al., (2017) and Umniyyati & Martono (2017). Organizational culture influences employee performance according to Habudin (2020) and (Susmiati & Sudarma, 2015).

Research by Duinta et al. (2022) obtained results that performance was significantly influenced by organizational culture. Dunggio's (2020) research concluded that organizational culture has a positive influence on performance, in line with research (Pratiwi et al., 2014).

Research by Nursyifa et al. (2023) obtained results that performance is influenced simultaneously by organizational culture and the quality of human resources. Hadi & Suyanto (2022) concluded that the quality of human resources and organizational culture influence performance positively and significantly in line with research (Sutanta, 2019). The opposite result was obtained in Nurlaila's (2024) research which concluded that organizational culture does not have a significant influence on performance.

The success of an organization in achieving its goals is determined by quality human resources and supported by an organizational culture that is accepted by every individual in the organization. Organizational values are agreed upon and implemented in achieving organizational goals.

## 2. Literature Review

### 2.1. Goal Setting Theory

Goal setting theory is a form of motivation theory, that understanding the goals to be achieved influences a person's work behavior and will continue until the expected goals are achieved. A person will carry out their

duties well if the tasks are related to their work. Individual behavior is regulated by a person's ideas (thoughts) and intentions (Locke, 1968).

Locke & Latham (2013) revealed that goal setting theory predicts, explains and influences employee performance and satisfaction which gives rise to employee commitment to the organization. The problem of inconsistency of performance goals and expected results needs to be resolved and is a key factor in achieving goal setting theory (Erez & Zidon, 1984). To improve performance and motivation, the best management tool that can be used is setting high and specific goals (Höpfner & Keith, 2021).

The main finding of goal setting theory is that someone who is given a specific, difficult but still achievable target shows better performance compared to someone who gets an easy, general target or has no target at all (Lunenburg, 2011). Information regarding clarity of goals and challenges for a person plays a role in encouraging cognitive processes to carry out things aimed at achieving targets (Hartono & Murniati, 2020).

## **2.2. Contingency Theory**

Contingency theory is a theory related to the context of organizational settings, where this is a determining factor for the design and use of control systems (Fisher, 1998).

Contingency theory is a response to the general approach which states that all optimal control designs can apply to every setting as a development of management theory. Management principles imply that there is one best way to design operating processes to maximize efficiency, and there is only one best contingency arrangement.

However, based on empirical evidence on contingent control relationships, the existing view generally does not appear to be an appropriate explanation of control systems. A situation-specific approach indicates that the factors influencing the control system are unique, so that general models and rules cannot be applied.

Flamholtz et al. (1985) stated that contingency is related to control, consisting of 3 traditional things, namely sociological, administrative and psychological perspectives. The sociological perspective focuses on the entire organization and the groups within it. Control is obtained from structural mechanisms of rules, policies, levels of authority and units that coordinate with each other.

## **2.3. Theory of Reasoned Action**

The Theory of Reasoned Action proposed by Ajzen & Fishbein (1980) explains the relationship between human attitudes and behavior which is used to predict how individuals will behave based on pre-existing attitudes and behavioral intentions. A person's decision to have a certain behavior is based on the expected results that will emerge as a result of that behavior. The aim of the Theory of Reasoned Action is to understand a person's behavior based on the basic motivation behind an action.

A person's attitude is an important and useful concept in predicting behavior. Only strong attitudes can lead to certain behaviors. The best prediction of someone's behavior is based on interests which are based on 2 main factors, namely:

1. belief in the impact of behavior;
2. perception of the views of those closest to behavior.

According to the Theory of Reasoned Action, behavior will be influenced by individual intentions which are formed from subjective attitudes and norms. One's own attitudes are influenced by the impact of actions in the past, while subjective norms are influenced by beliefs in other people's opinions and motivation to follow these beliefs. A person will take an action if it has positive value based on existing experience, and the action is supported by the surrounding environment.

The implementation of the Theory of Reasoned Action in this research is how organizational culture underlies a person's attitudes and behavior. This behavior is expected to have an influence on the effectiveness of the accounting information system implemented by the organization.

## **2.4. Effectiveness of Accounting Information Systems**

According to Ardana & Lukman (2016), an Accounting Information System (AIS) is a system that collects, records and processes financial and non-financial data related to financial transactions in order to produce information that is useful for decision making. The function of AIS is to convert data into information for management so that it can plan, execute, control and evaluate activities, resources and personnel (Romney et al., 2021).

According to Mardiasmo (2017) effectiveness is a measure of achieving the goals of an organization with the understanding that an effective organization is an organization that is able to achieve its goals. Effectiveness indicators describe the range of consequences and impacts (outcomes) of the program output. The greater the contribution of the resulting output to achieving the specified targets, the more effective the organization's work process will be.

According to Cho & Wong (1997), user knowledge of the system, information provider support services and system capacity influence the effectiveness of the accounting information system. The effectiveness of an accounting information system is assessed based on its contribution to decision making, information quality, performance evaluation, internal control and facilitation of company transactions (Sajady et al., 2008)

There are 3 indicators in measuring the effectiveness of an accounting information system, namely (1) the scope of information, both financial, non-financial, internal and external, which is useful in predicting future events; (2) timeliness related to the system's ability to produce systematic reports for users to meet information needs; and (3) collection as a way to obtain and summarize information within a certain time.

The effectiveness of implementing an accounting information system has a positive effect on the performance of Sapitri & Wiratmaja (2019), in line with research by Nayaka & Suardikha (2019) and (Wiguna & Dharmadiaksa, 2016). Meanwhile, Ulfa's (2021) research shows that the use of accounting information systems has no influence on performance, in line with Paramitha (2020) and (Widyaningrum, 2019).

### **2.5. Quality of Human Resources**

The effectiveness of an organization originates from the effectiveness of managing organizational resources, one of which is human resources as a central aspect in resource management (Muda & Rafiki, 2014). The strength of an organization lies in the quality of human resources in supporting the company's competitive advantage. Human resource management continues to develop in line with the development of human civilization. Human resources are an important asset for organizations that need to be considered in order to achieve maximum performance so that organizational goals can be achieved (Muda et al., 2017, Supriadi et al., 2022).

One of the organization's efforts to achieve overall organizational goals is through performance assessment which aims to determine the quality of human resources in an organization. Adamy (2016) states that performance is a measure of the contribution of human resources to an organization including output quantity, output quality, output period, presence at work and cooperative attitude.

The quality of human resources can be seen from the ability to carry out the tasks and responsibilities given with the support of adequate education, training and experience (Muda et al., 2019). The quality of human resources is the level of good or bad or the level or degree of power that comes from humans (Kamaluddin, 2022).

Faizi et al. (n.d.) stated that performance is influenced by the quality of human resources, and Mashuddin (2022) concluded that the quality of human resources has an effect on improving performance.

Research by Lubis (2020) concludes that the quality of human resources has a positive influence on performance, and Sukma (2019) states that the quality of human resources has a positive and significant influence on performance in line with research (Revika et al., 2015).

Employee competency influences the effectiveness of accounting information systems (Febrianti et al., 2020). There is a positive and significant relationship between human resources and accounting information systems (Al-Hiyari et al., 2013)

Different results were obtained in Kurniawan & Mulyadin's (2020) research which stated that the quality of human resources did not have a positive and significant effect on performance. The quality of human resources has no effect on improving performance (Marwoto, 2012).

Umar (2015) stated that organizational culture is a system of shared meaning held by members that differentiates an organization from other organizations. This system of shared meaning is the main characteristic valued by organizations in relation to how employees perceive the characteristics of an organizational culture.

In administrative practice, organizational culture is one of the factors of organizational effectiveness, as an inseparable part of values and norms as a control tool for the organization (Mulyaningsih, 2018)

The organizational culture has indicators which include: 1. Having an innovative attitude 2. Dare to take risks. 3. Clarity of direction/goals to be achieved by the organization 4. Good coordination. 5. Management Support 6. Direct control/supervision 7. Clear reward system 8. Tolerance for conflict 9. Good communication.

Work culture will be reflected in employee behavior and employee work results, because good work habits will have a good impact on employee work results. Human resources themselves can be realized well if they are supported by a good work culture, where everyone is able to have a positive influence on the organization wherever they are.

Organizational culture has a positive influence on performance Cahyanti & Suartana (2018), Amaliah et al. (2024) and Winan & Lisda (2022) state that there is a significant influence of organizational culture on accounting information systems in line with research by Sari (2018) and (Triyaminanti, 2017)

Research by Mattoasi et al. (2023) concluded that organizational culture has a positive and significant influence on accounting information systems, and there is a partial influence of organizational culture on accounting information systems (Maelani et al., 2021)

Different results were obtained in the research of Tangdialla et al. (2021) who concluded that organizational culture has a negative and significant effect on performance in line with research results (Silitonga, 2018). Research by Sugiyono & Rahajeng (2022) states that organizational culture has a negative and insignificant influence on performance.

## **3. Hypothesis**

### **3.1. The quality of human resources has a positive effect on the effectiveness of the accounting information system**

An organization cannot run to achieve its goals without the human element that runs and drives the organization. Employee performance is the result of employee work seen from the aspects of quality, quantity, working time and cooperation to achieve the goals set by the organization (Nurakhim et al., 2023).

The benchmark for organizational effectiveness can be seen from performance. The quality of human resources has a positive influence on performance (Oktober & Alexandro, 2015), and according to Nur et al. (2020) the quality of human resources has a significant effect on performance in line with (Suharto, 2012). Research by Syahrir et al. (2022) and Aisyah et al. (2017) concluded that the quality of human resources has a positive and significant effect on performance.

Based on this explanation, the hypothesis is as follows:

The quality of human resources has a positive effect on the effectiveness of the accounting information system.

### **3.2. Organizational culture has a positive effect on the effectiveness of accounting information systems**

Organizational culture is a social force that is invisible but is able to move people in an organization to carry out work activities. Organizational culture has several functions. First, culture plays a role in creating clear differences from other organizations. Second, culture carries identity for organizational members. Third, organizational culture facilitates the emergence of commitment to goals larger than the individual, and fourth, organizational culture increases the stability of the social system.

Robbins & Coulter (2012) divides organizational culture into 4 dimensions as follows:

- a. Process Orientation, organizational culture is visible from the behavior of organizational members who comply with the provisions, procedures and policies that apply in the organization
- b. Results Orientation, the organization's attention is more focused on results and is more dynamic compared to organizations with a process-oriented culture
- c. Employee Orientation, in an organizational culture with this dimension the organization prioritizes the interests and needs of employees
- d. Work Orientation, organizational culture with this dimension assumes that work is the most important thing and must always come first.

Organizational culture has a positive effect on accounting information systems according to research results by Fauzan & Suratman (2022) in line with research (Susmiati & Sudarma, 2015). Meanwhile, the research results of Dayanti & Putra (2022) concluded that organizational culture has a positive and significant influence on performance in line with research by Dunggio (2020), Umniyati & Martono (2017) and (Veriana & Budiarta, 2016).

Based on this explanation, the hypothesis is as follows:

Organizational culture has a positive effect on the effectiveness of accounting information systems.

## **4. Research Methods**

The research method used is the Associative Causal method (Erlina, 2011). The dependent variable in this research is the Accounting Information System, with HR Quality and Organizational Culture as independent variables. The location of this research is the KPPN and KPPN partner work units in the North Sumatra Province region.

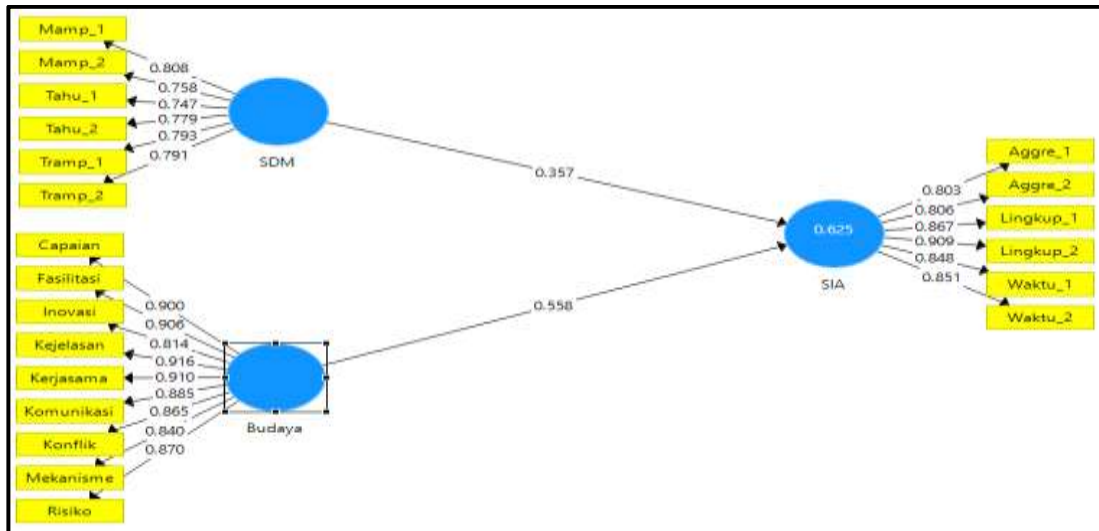
The population in this research is the State Treasury Service Office (KPPN) level A2 in the North Sumatra region and 240 KPPN partner work units. The sample taken for this research was determined using the Krejcie and Morgan sample table, which came from KPPN and 164 KPPN partner work units.

The data obtained from this research questionnaire was then processed using Structural Equation Modeling (SEM) with the Partial Least Square (PLS) method which was processed via the smartPLS application.

## **5. Research Results and Discussion**

### **5.1. Outer Model Testing**

Testing the outer model through convergent validity can be declared a valid construct if all indicators in the model have a loading factor value greater than 0.7. Calculations using the smartPLS algorithm obtain the loading factor values as follows.



Source: Processed Primary Data, 2024

**Image1 Loading Factor**

Average Variance Extracted (AVE), Cronbach's alpha and composite reliability are also methods for testing the outer model. The required AVE value must be greater than 0.50, and the Cronbach's alpha and composite reliability values greater than 0.70. The results of data processing in the smartPLS application produce values as shown in the following table:

**Table 1 Construct Validity and Reliability**

	<b>Cronbach's Alpha</b>	<b>rho_A</b>	<b>Composite Reliability</b>	<b>Average Variance Extracted (AVE)</b>
<b>SIA</b>	<b>0,922</b>	<b>0,930</b>	<b>0,939</b>	<b>0,719</b>
<b>SDM</b>	<b>0,871</b>	<b>0,876</b>	<b>0,903</b>	<b>0,608</b>
<b>BUD</b>	<b>0,963</b>	<b>0,965</b>	<b>0,968</b>	<b>0,773</b>

Source: Processed Primary Data, 2024

The Cronbach's alpha and composite reliability values in the table above are greater than 0.7 and the AVE value is greater than 0.5. Based on these data, the construct in this research is declared to meet the requirements for reliability and convergent validity.

The next step is hypothesis testing through the bootstrapping method. The condition for the hypothesis proposed by the researcher to be accepted is that the t-statistic value is greater than 1.960 with a significance of less than 0.05. The results of the bootstrapping carried out are as shown in the following table:

**Table2 Bootstrapping Path Coefficient Value**

	<b>Sample (O)</b>	<b>Standard Deviation (STDEV)</b>	<b>T Statistic (  O/STDEV  )</b>	<b>P Values</b>
<b>SDM → SIA</b>	0,357	0,052	6,833	<b>0.000</b>
<b>BUD → SIA</b>	0,558	0,065	8,583	<b>0.000</b>

Source: Processed Primary Data, 2024

From the data above it is known that the t-statistic value is greater than 1.96 and the significance level is smaller than 0.05 so that all hypotheses proposed by the researcher are accepted.

**5.2. Discussion**

In connection with goal setting theory, the effectiveness of accounting information systems is a performance target that must be achieved by an organization. To achieve the set performance targets, quality human resources are absolutely necessary.

The results of research data processing on the influence of human resource quality on the effectiveness of accounting information systems produced a value of 0.357. This indicates that the quality of human resources has a positive influence on the effectiveness of the accounting information system. Furthermore, the t-statistic

value was obtained at 6.833 and the P significance value was 0.000 so that the influence of the human resource quality variable on the effectiveness of the accounting information system was significant.

In accordance with contingency theory, organizational culture as a factor formed by the organization is a contingent factor in achieving performance targets. Processing research data on the influence of organizational culture variables on accounting information system effectiveness variables produces a value of 0.558. This indicates that organizational culture has a positive influence on the effectiveness of accounting information systems. The t-statistic value obtained is 8.583 with a significance P value of 0.000, so it can be stated that the organizational culture variable has a significant influence on the effectiveness of the accounting information system.

Based on the results of data processing, the first hypothesis proposed by the researcher, namely that the Quality of Human Resources has a positive effect on the Effectiveness of the Accounting Information System and the second hypothesis, namely that Organizational Culture has a positive effect on the Effectiveness of the Accounting Information System, is acceptable. This positive influence can be interpreted as meaning that the higher the quality of human resources and the support of organizational culture, the greater the effectiveness of the accounting information system.

## 6. Conclusions and Suggestions

Based on the research data processing carried out, it was concluded that the quality of human resources and organizational culture have a positive and significant influence on the effectiveness of the accounting information system.

Accounting information systems implemented by organizations need to pay more attention to the quality of their human resources as users. Employee seriousness in working will create work performance that supports the effectiveness of the accounting information system.

Organizational culture supports the performance of accounting information systems as a source of information for managerial decision making in organizations. For further research, it is recommended to add other variables that influence the effectiveness of accounting information systems, including performance, education level, employee independence and financial reports in order to produce better policies.

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