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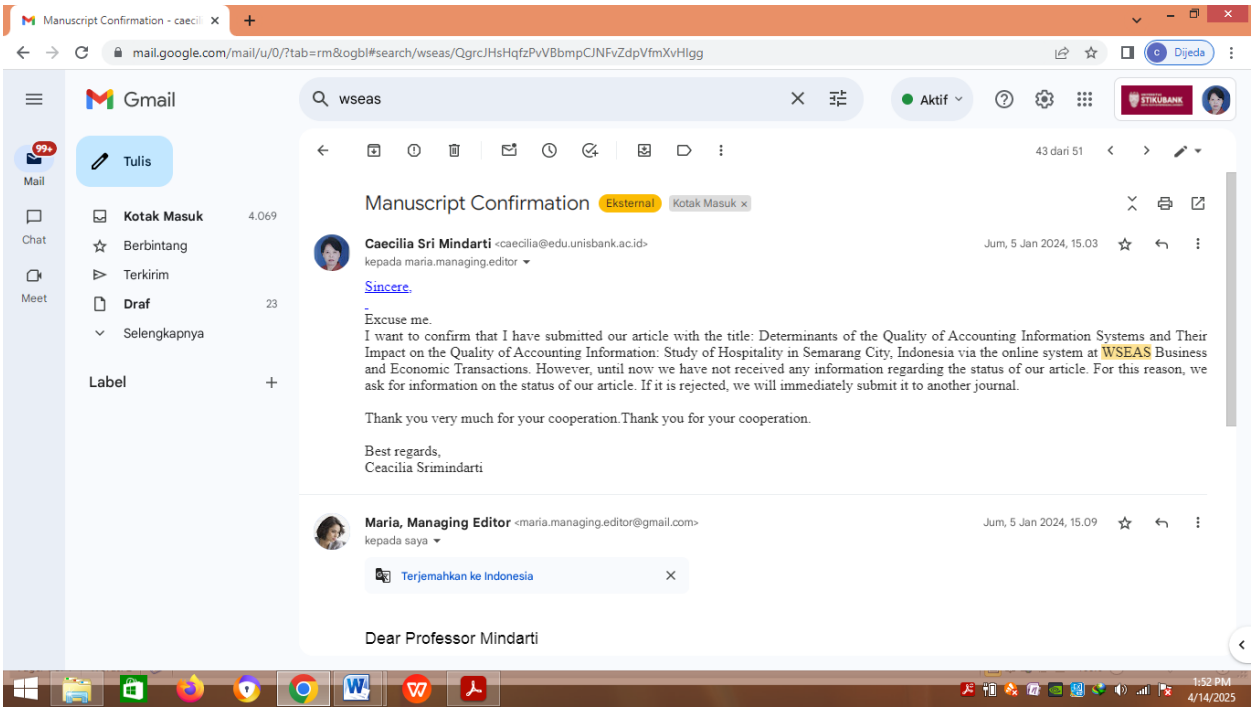

Determinants of Accounting Information System Quality and Its Impact on Accounting Information Quality: Study on Hospitality in Semarang City, Indonesia

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Abstract: - This research aims to examine user capabilities and organizational culture on the quality of accounting information and its impact on information quality. A quantitative approach was adopted, and 82 questionnaires were distributed to hotel employees in Semarang, Indonesia working in the accounting department. Partial least squares are used to achieve numerical results that can explain the phenomenon under study. The research results show that users' technical abilities and organizational culture have a positive effect on the quality of accounting information systems. The influence of users' technical capabilities and organizational culture on the quality of accounting information systems has an impact on the quality of accounting information. This research is one of the first to link user capabilities and organizational culture to the quality of accounting information and its impact on information quality. This contributes to decisions usefulness theory, highlighting accounting information systems and information quality, accounting information systems are created to produce good quality information that can be used as a basis for corporate decision making. The results also contribute to the accounting information systems literature.

Key words: - Accounting information, Accounting information system, Hospitality, Information Quality, Organizational culture, Technical abilities, User capability

1 Introduction

Currently, information technology is experiencing very rapid development and progress. This condition will influence companies in choosing a good, effective and efficient system. One of the influences of improving information technology is developments in accounting data processing. The development of information technology has a broad influence on business aspects, including the hotel business sector. All activities from reservations to payment and checkout processes can be carried out using information technology. Hotel businesses need to integrate all components to produce quality information that can be used as a basis for decision making (McLeod & Schell, 2007). Hospitality is a company engaged in providing paid lodging services, currently depending on the quality of the information system and the facilities provided to generate service income. Each company has unique characteristics so that they will be different in the process of collecting, recording, summarizing, analysing and managing data in providing information to users (Hansen et al., 2009).

The problem often faced by companies including hotels is the lack of clarity and completeness of the information presented as a basis for decision making. Issues arising from the phenomenon of accounting information quality include suboptimal conditions regarding the quality of information technology, which requires

management of information systems for data access. A phenomenon that occurs is that the quality of accounting information is not yet good in hotels in Indonesia, as experienced by the Kuta Bali Residence Hotel which experienced bankruptcy and was declared bankrupt by the Surabaya District Court, Indonesia. The main cause is errors in decision making because vendor determination is not carried out through a tender process to get the best alternative vendor. Another phenomenon occurred at a three-star hotel in Medan, Indonesia, an international hotel was declared bankrupt. Management has violated employee rights by arrears in salaries, not paying insurance and service fees that employees usually get every month, the hotel management is very bad. This shows that poor quality accounting information will disrupt the decision-making process that will be used in developing the company, especially in the hotel industry. With the elements of user capability and organizational culture within an organization, these two factors are expected to improve the quality of the accounting information system implemented by hotel companies. The accounting information system greatly influences the final results of the financial reporting submitted by the company. The quality of the final information produced by a hotel company is very dependent on the accounting information system used.

On the other hand, user capabilities and organizational culture will determine the quality of the accounting information system. User ability is an individual's capacity to carry out various tasks in a particular job (Robbins, 2014). User capabilities are important in developing existing accounting information systems. Companies need employees who have high skills and are willing to be involved in developing accounting information systems. Users have an important role in system implementation and cannot be separated from the system development process. Thus user capabilities play an important role in the development of accounting information systems. Meanwhile, organizational culture makes a significant contribution to the effectiveness of accounting information systems, because the system is closely aligned with company standards, so organizational culture has a big influence on the adoption of the system used. When designing an information system for a company, an information system designer cannot simply change the norms that have become the culture of the organization. They must be able to do something that will make the information system more acceptable so that in time culture will become one part of the information system. Organizational culture can influence the way people behave, including in receiving information systemsO'Brien and Marakas (2010) stated that information systems can help managers by providing the information needed to carry out their duties. Information systems should be able to produce accurate information efficiently. A quality accounting information system can have an impact on the quality of the information produced. In this regard, this research aims to examine the influence of user capabilities and organizational culture on the quality of accounting information systems and their impact on the quality of accounting information.

2 Problem Formulation

This research refers to the decision utility theory which was first put forward in 1954 in a dissertation with the title An Accounting Concept of Revenue at the University of Chicago, United States by George J. Staubus (Staubus, 2000). Decision usefulness theory covers the requirements for the quality of accounting information that is useful in decisions to be taken by users. Decision usefulness theory became a reference for the preparation of the conceptual framework for the Financial Accounting Standard Boards (FASB). The decision usefulness of accounting information contains components that need to be considered by presenters of accounting information so that the existing coverage can meet the needs of decision makers who will use it. The level of needs of financial report users' needs to be considered in presenting accounting information.

Accounting Principle Board (APB) Statement No. 4 concerning Basic Concepts and Accounting Principles Underlying Financial Statements of Business Enterprises (1970) introduced the idea of the content of the qualities that make financial information useful, namely

relevant, understandable, checkable, neutral, timely, comparable and complete. This is in accordance with the features of the decision-usefulness theory proposed by Staubus in 1954 and does not conflict with the basic framework of the FASB which was prepared later in 1980. Management's attitude towards the application of an accounting standard is related to its interest in disclosing accounting information that describes financial performance in the form of reporting finance. The theory of decision usefulness of accounting information is reflected in the form of rules that must be fulfilled by financial reporting components in order to be useful in making economic decisions.

Standard Financial Accounting Concept (SFAC) No. 2 concerning qualitative characteristics of accounting Information describes the hierarchy of the quality of accounting information in the form of primary quality, its content and secondary quality. The primary qualities of information that are useful in making economic decisions are value relevance and reliability. *The FASB states that relevant value and reliability are the two main qualities that make accounting information useful in decision making. Relevant value is classified as the capacity of information to make a difference in user decision making. Reliability is defined as the quality of providing assurance that information is rationally free from error and bias, and represents what it purports to represent.* To be relevant, information must be logical when related to a decision. The FASB states that in order to be relevant to investors, creditors and others in the context of investment, credit and similar decisions, accounting information must have the capability to make a difference in a decision. This is achieved by assisting users in forming predictions about the outcomes of past, present and future events or to confirm or justify their expectations.

Given the problem that financial reports have the function of being accountable to owners and providing useful information for investors, financial reports must pay attention to the level of reliability and relevance. These two criteria will experience a trade-off if used simultaneously. Therefore, to overcome this problem, a decision usefulness approach is used to make financial reports based on historical costs more useful.

Decision usefulness theory is closely related to accounting information systems and information quality. To overcome system problems, managers are needed who have properly implemented organizational culture as well as good and developed user capabilities. Accounting information systems are a concept based on the theory of information usefulness, where accounting information systems are created to produce good quality information and can later be used as a basis for decision making by users.

2.1 The influence of User Capabilities on the Quality of Accounting Information

System's Ability is defined as an individual's capacity to carry out various tasks in a particular job (Robbins (2014). Meanwhile, Gibson (2006) states that capability or ability shows a person's potential to carry out a task or job. These abilities can be physical abilities such as computer skills or mental abilities such as making decisions, where a person can choose to use or not use these abilities. According to Robbins and Coulter (2014), user capabilities can be seen from how system users run existing information systems. When a user of a system can master and use an information system well, a person's personal technical abilities can be assessed as good because the user can run an existing system. Apart from that, the user's ability to operate the new information system is very much needed, this is important in terms of operating the system so that it can operate optimally.

A user's personal ability is a person's ability to master and use an information system well. Personal technical abilities in operating an accounting information system are very necessary to reduce errors and failures in operating the system (Neely & Cook, 2011). This shows that the capabilities of information system user personnel influence the quality of design and information systems. If users have high expertise, then they will provide very valuable input in the development of accounting information systems. Users have experience in implementing the system starting from input, processing and output of data. This

experience can be used in the system development process so that it becomes higher quality and meets needs. In this way, user capabilities can have an impact on the quality of the accounting information system. Personal technical abilities are even considered an important part of the success of an accounting information system. Research results from Meiryani (2014); Susanto and Meiryani (2018); Herwanti et al., (2022) found that user capabilities have an impact on improving the quality of accounting information systems.

2.2 The Influence of Organizational Culture on the Quality of Accounting Information Systems

Organizational culture refers to a system of shared meanings held by members, and differentiates an organization from other organizations (Robbins and Coulter, 2014). Organizational culture is a pattern of shared basic assumptions that is discovered, created and developed by a particular group with the intention that the organization learns to overcome or solve problems arising from external adaptation and internal integration that have gone well enough to be considered and, therefore, need to be taught to new members as the correct way to understand, think and feel regarding these problems.

Organizational culture is a pattern of shared basic assumptions that is discovered, created and developed by an organization. Organizational culture determines the attitudes, behaviour, responsibilities of members, and becomes a benchmark in each program controlled by the company so that it can influence the quality of the accounting information system (Nguyen & Nguyen, 2020). Every development or change in the accounting information system in a company requires all members of the organization to adapt to these changes. If the organizational culture in the company is weak, there is a high possibility of resisting change, including changes to the accounting information system. However, if the company has a high organizational culture, organizational members will more easily accept and adapt to these changes. Claver et al., (2001) stated that organizational culture makes a significant contribution to the effectiveness of accounting information systems. Kendall and Kendall (2011) say that organizational culture is an important determinant of how people use information and information systems. Organizational culture can always be found embedded in information systems. Research results from Carolina (2009); Wisna (2015); Aldegis (2018); Binh et al., (2022) found that organizational culture has an impact on improving the quality of accounting information systems. However, Salehi and Abdipour (2011) found that the results of empirical testing on companies listed in Iran showed that one of the factors that was a barrier to the formation of an accounting information system was organizational culture.

2.3 The Influence of the Quality of the Accounting Information System on the Quality of Accounting Information

An accounting information system (AIS) is a framework for coordinating resources to convert input into financial economic information that is used in carrying out the activities of an entity and providing accounting information to stakeholders (Ngo, 2023). The input that is converted into financial economic information is in the form of data, equipment, suppliers, personnel and funding. The term accounting information system quality proposed by Sacer et al., (2006) is used to indicate the integration of various accounting information system components, namely: quality of hardware, software, brain ware, telecommunications networks and databases as well as work quality and user satisfaction. Thus, the term quality is used as a synonym for the term success. The quality of the accounting information system referred to in this research is the functioning of the accounting information system reliably, efficiently and effectively as a provider of quality accounting information. The dimensions of accounting information system quality used in this research are integration, flexibility, accessibility and formalization.

The quality of an accounting information system focuses on system performance which consists of hardware, software, policies and procedures that can provide the information needed by users, including being easy to use, easy to access and reliable. The quality of an

accounting information system can help managers provide the information needed to carry out their functions (O'Brien & Marakas (2010). One way the success of an accounting information system can be seen from the dimensions of information quality (DeLone & McLean, 2003). Accounting information systems can correct truth of financial reports and financial reporting (Salehi & Abdipour, 2011). Wongsim et al., (2011) stated that the dimensions of information quality have a significant relationship with the accounting information system adoption process. Sacer et al., (2006) explained that the relationship between accounting information systems and business reporting is based on the characteristics of quality information. Likewise, Onaolapo and Odetayo (2012) explain that the benefits of accounting information systems can be evaluated by their impact on the process of improving decision making, quality of accounting information, performance evaluation, internal control and company facilitation. The results of research conducted by Xu (2009) show that quality information is one of the competitive advantages for an organization. In an accounting information system, the quality of the information provided is very important for the successful implementation of the system. Likewise, research conducted by Komala (2012) shows that the quality of the accounting information system has an influence on the quality of the accounting information produced. Rapina's (2015) research results show that the quality of the information system has a positive effect on the quality of accounting information.

Information quality is the level of good or bad data that has been produced by the system in providing benefits or meaning. Information quality is an important factor that influences service (Nasser et al., 2006). In producing quality information, the human role remains the most dominant, it is said to be dominant because only a small part can be done by tools to produce quality information.

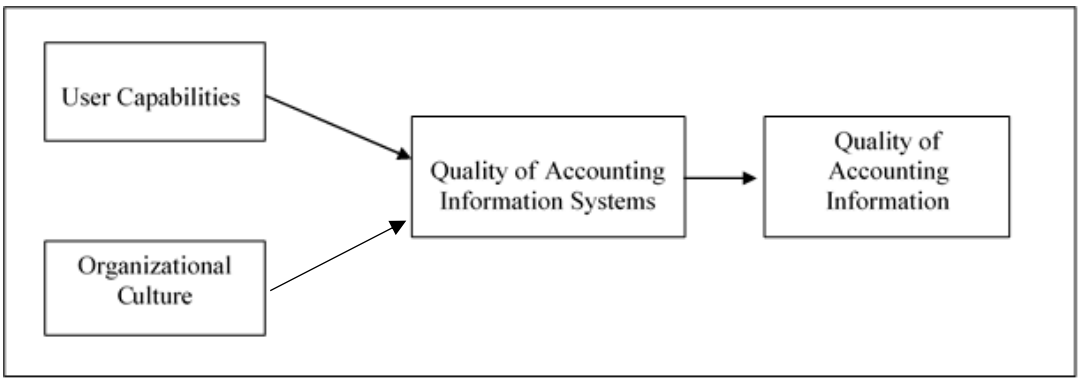
2.4 State Hypotheses

H_1: Users capabilities have a positive influence on the quality of accounting information systems

H_2: Organizational culture has a positive effect on the quality of the accounting information system.

H_3: The quality of the accounting information system has a positive effect on the quality of accounting information.

Figure (1)
Empirical research model



3 Problem Solution

Quantitative descriptive analysis methodology is used to examine the influence of user capabilities and organizational culture on the quality of accounting information systems and their impact on the quality of accounting information.

3.1 Data and Sample Construction

This research is a quantitative study that explains the influence of user capabilities, organizational culture and information system quality on the quality of accounting information in hotel companies in the city of Semarang, Indonesia. The type of data used in this research is primary data sourced from respondents' answers. The population in this study were all hotel companies in the city of Semarang, Indonesia. The reason for choosing a hotel company is because the city of Semarang is one of the tourist destinations in Indonesia, so many investors are interested in investing in the hotel sector as a promising business. The unit of analysis in this research is a hotel company, while the unit of observation is the part related to the accounting function. There were 82 respondents who participated in this research. The data in this study were analysed using PLS warlp.

3.2 Measurement of Variables

This research uses two independent variables consisting of user capabilities and organizational culture, one mediating variable, namely the quality of the accounting information system and one dependent variable, the quality of accounting information. Table 1 below explains the operational definitions of the variables used.

Table (1)
Operational Definition

No	Variable	Dimensions	Indicator
1	User Capabilities	Knowledge	- General knowledge about AIS. - Basic knowledge of AIS
		Ability	- Using a computer - Operating the system
		Expertise	- Proficient in operating applications
2	Organizational culture	Norms	- There are rules and regulations that are obeyed by members of the organization - Results orientation - People orientation
		Value	- Aggressiveness - Dare to take risks and innovate - Risk level
		Organizational Climate	- Conditions of social interaction between employees in the organization - Conditions of social interaction between employees and parties outside the organization - Setting the job layout physically influences the work to be executed in a coordinated system
3	Quality of Accounting Information Systems	Integration	- The system can facilitate the acquisition of information from different functional areas - Integration between accounting information system components and sub systems
		Flexibility	- The information system can adapt to user needs - Information systems can adapt to environmental changes
		Accessibility	- Use of flexible computerized systems - Ease of accessing information from existing information systems
		Formalization	- The type of additional information required does not change the information system - The system facilitates required formal communications
4	Quality of Accounting Information	Accurate	- In accordance with the existing situation and conditions - One unit of information
		Relevant	- The information required is as received - The information does not contain unrelated matters

		On Time	- Information available when needed - Information is easily accessible for timely decision making
		Complete	- The information provided is complete according to needs - The type of additional information required does not change the information system

3.3 Data Analysis

The analytical tool used for conceptual model testing and hypothesis testing in this research uses Warlp PLS. The tests carried out included testing the measurement model and structural model, then continued with hypothesis testing.

$$QAIS = \alpha + \beta_1 UCAP + \beta_2 OC + \varepsilon \quad 1)$$
$$QAI = \alpha + \beta_3 QAIS + \varepsilon \quad 2)$$

Where QAIS is the quality of the accounting information system, UCAP is user capability, OC is organizational culture, and QAI is the quality of accounting information.

4. Results and Discussion

4.1 Descriptive Statistics

Table 2 below depicts the descriptive statistics of UCAP, OC, QAIS and QIA. The minimum values are 1.78, 2.62, 1.00 and 2.20 respectively, while the maximum values are 5.00, 5.00, 4.76 and 4.81. The mean values are 4.77, 4.93, 4.69 and 4.81 respectively, while the standard deviation values are 0.94, 0.85, 1.47 and 1.59.

Table (2)
Descriptive Statistics

	N	Minimum	Maxsimum	Mean	Std. Deviation
UCAP	**82**	**1.78**	**5.00**	**4.77**	**0.94391**
OC	**82**	**2.62**	**5.00**	**4.93**	**0.85260**
QAIS	**82**	**1.00**	**4.76**	**4.69**	**1.47283**
QIA	**82**	**2.20**	**4.92**	**4.81**	**1.58637**

4.2 Measurement Model (Outer Model)

The results of this research show that the indicators used in this research are all valid and reliable, because they meet convergent validity, as can be seen in Table 3. The loading factor value for all indicators is greater than 0.7. Apart from that, it can also be seen that the Average Variance Extracted (AVE) value is greater than 0.5.

Table (3)
Values of combined loadings and ross – loading

Variable	Value	AVE	p-value	Conclusion
User Capabilities		**0.731**		
KP1	0.867		< 0.001	Valid
KP2	0.816		< 0.001	Valid
KP3	0.929		< 0.001	Valid
KP4	0.806		< 0001	Valid
Organizational culture		**0.723**		
BO1	0.767		< 0.001	Valid
BO2	0.899		< 0.001	Valid
BO3	0.884		< 0.001	Valid
BO4	0.843		< 0.001	Valid
BO5	0.827		< 0.001	Valid
BO6	0.798		< 0.001	Valid
BO7	0.876		< 0.001	Valid
BO8	0.889		< 0.001	Valid
BO9	0.895		< 0.001	Valid
Quality of Accounting Information Systems		**0.585**		
KSI1	0.816		< 0.001	Valid
KSI2	0.835		< 0.001	Valid
KSI3	0.751		< 0.001	Valid
KSI4	0.752		< 0.001	Valid
KSI5	0.763		< 0.001	Valid
KSI6	0.729		< 0.001	Valid
KSI7	0.697		< 0.001	Valid
KSI8	0.781		< 0.001	Valid
KSI9	0.786		< 0.001	Valid
Quality of Accounting Information		**0.757**		
KI1	0.804		< 0.001	Valid
KI2	0.760		< 0.001	Valid
KI3	0.806		< 0.001	Valid
KI4	0.867		< 0.001	Valid
KI5	0.836		< 0.001	Valid
KI6	0.873		< 0.001	Valid
KI7	0.892		< 0.001	Valid
KI8	0.846		< 0.001	Valid

Source: Output wrapPLS

Table (4)
Correlation between variables with squarer roots of AVEs

	KP	BO	KSI	KI
KP	**0.856**	0.667	0.743	0.575
BO	0.657	**0.854**	0.638	0.427
KSI	0.735	0.649	**0.775**	0.588
KI	0.576	0.425	0.588	**0.793**

The discriminant validity test also shows that the model meets discriminant validity. The test results are presented in Table 4, showing that the square root value of AVE is greater than the correlation value between constructs

4.3 Structural Model (Inner Model)

The determinant coefficient is used to measure the ability of exogenous variables to explain endogenous variables. The R-square results of all endogenous variables show the predictive ability of the model. The R-square values of 0.75, 0.50 and 0.25 (Hair et al., 2017) indicate that the ability of the endogenous variables to predict the model is (Strong, moderate and weak).

Table (5)
R-square results

Variable	R-Squared	Adjusted R-Squared
Quality of Accounting Information Systems	0.646	0.642
Quality of Accounting Information	0.353	0.351

From the results of the R-Square test in Table 5, it can be concluded that the endogenous variables accounting information system quality and accounting information quality have moderate ability (0.642 and 0.351) in predicting the model. It can be said that user ability and organizational culture have the ability to predict the quality of accounting information systems by 64.2%, while the rest is determined by other variables outside this research model. Furthermore, the accounting information system quality variable has a predictive ability of 35.1% of the quality of accounting information, while the rest is influenced by other variables outside this research model. The path coefficient results appear in Table 6 below:

Table (6)
Path coefficient results of the warp PLS method

Hypothesis	Path Coefficients	P-Value	Conclusion
H_1: The higher the user's ability, the higher the quality of the accounting information system.	0.657	< 0.001	Accepted
H_2: The higher the organizational culture, the higher the quality of the accounting information system.	0.586	< 0.001	Accepted
H_3: The higher the quality of the information system, the higher the quality of accounting information.	0.439	< 0.001	Accepted

The influence of user ability on the quality of the accounting information system has a coefficient value of 0.657 and a p-value of < 0.001. Thus hypothesis 1 (H_1) is accepted. The results of this research show that the higher the level of user ability, the higher the quality of the accounting information system. If users have high expertise, then they will provide very valuable input in the development of accounting information systems. Users have experience in implementing the system starting from input, processing and output of data so that based on this experience it can be used in the system development process to make it higher quality. The findings of this research show that

when system users have better abilities, the quality of the accounting information system will improve. An accounting information system will run well if users have the ability to understand, use and apply the system to produce information that is useful for decision making. In this way, user capabilities can have an impact on increasing the quality of the accounting information system. The results of this study support the research of Neely and Cook (2011); Meiryani (2014); Nurhayati (2015); Shein (2015); Alfiah and Indahwati (2015); Indahwati (2015); Susanto and Meiryani (2018). Putri et al., (2023) also found that human resource competence and task suitability support the application of accounting information systems. Likewise Surtikanti et al., (2021); Ngo (2023) found empirical evidence that user participation in the system has an impact on the accounting information system.

The second hypothesis, H_2), tests the influence of organizational culture on the quality of accounting information systems, has a coefficient value of 0.586 and a p-value of < 0.00, hypothesis 2 (H_2) is accepted. The results of this research show that the pattern of shared basic assumptions discovered, created and developed by the organization can determine the attitudes, behavior and responsibilities of members, as well as become a benchmark in each program controlled by the company so that it can influence the quality of the accounting information system. These results illustrate that if a company has a strong organizational culture, organizational members will more easily accept and adapt to changes, including changes to the accounting information system. Therefore, organizational culture needs to be developed in such a way that it is able to improve the quality of accounting information systems. Thus, organizational culture can influence the quality of the accounting information system. The results of this study support research conducted by Claver et al., (2001); Alony et al., (2007); Indeje and Zheng (2010); Salehi and Abdipour (2011); Carolina (2014); Rapina (2014); Wisna (2015); Aldegis (2018); Nurliyani et al., (2020); Nguyen and Nguyen (2020); Anggraeni and Winarningsih (2021); Binh et al., (2022); Qatawneh (2023). However, the research does not match the results of research from Nurhayati et al., (2023) which found no influence of organizational culture on the quality of information systems.

The next result, testing hypothesis 3 (H_3) shows that the influence of the quality of the accounting information system on the realization of the quality of accounting information has a coefficient value of 0.439 and a p-value of <0.00, hypothesis 3 (H_3) is accepted. This empirical evidence shows that the quality of accounting information systems can help managers provide quality information. A quality accounting information system can have an impact on reducing errors in reporting accounting information so that the quality of the information produced becomes better. A quality accounting information system can guarantee the correctness of financial reports and financial reports published by the company. The results of this research are in line with research by O'Brien and Marakas (2010); Salehi and Abdipour (2011); Onaolapo and Adotayo (2012); Komala (2012); Rapina (2014); Nurhayati (2015); Shein (2015); Bachmid (2016); Ftriati and Susanto (2017); Aldegis (2018); Ramadan (2018); Anggraeni and Winarningsih (2021); Yanti and Pratiwi (2022). Meanwhile, research results from Huynh (2021) show empirical evidence that acceptance of accounting information systems in business transmits some of the influence of organizational culture on the quality of accounting information.

5. Conclusion and Recommendation

This research was conducted to identify how the influence of user capabilities and organizational culture influences the quality of accounting information systems and their impact on the quality of information systems in hotel companies in the city of Semarang, Indonesia. The research results show that the influence of user capability and organizational culture is positive and able to improve the quality of the accounting information system. The higher the user's ability, the higher the quality of the accounting information system. Organizational norms, values and climate strengthen the quality of the accounting information system. Furthermore, this research found that the quality of the information system is significantly influenced by the quality of the

information system. Thus, it can be said that good quality information is produced due to the existence of a quality accounting information system.

These findings have implications for hotel company policies in efforts to improve the quality of information through improving the quality of information systems. Hotel companies must improve employee capabilities, especially employees in the accounting department and strengthen organizational culture by building norms, values and a good organizational climate.

Although this research has made academic contributions and revealed its main objectives, this research still has several limitations. First, the results of this research use organizational culture, especially among accounting department hotel employees in the city of Semarang, Indonesia. Therefore, this may be difficult to apply in the context of organizational culture in other companies in Indonesia and in other countries. Furthermore, the results of this research were obtained mainly from hotel employees in the accounting department, so it is likely that they would experience difficulties if carried out in other industries, such as the manufacturing, banking or transportation industries. Therefore, future research should include other variables to obtain different and better results and conclusions.

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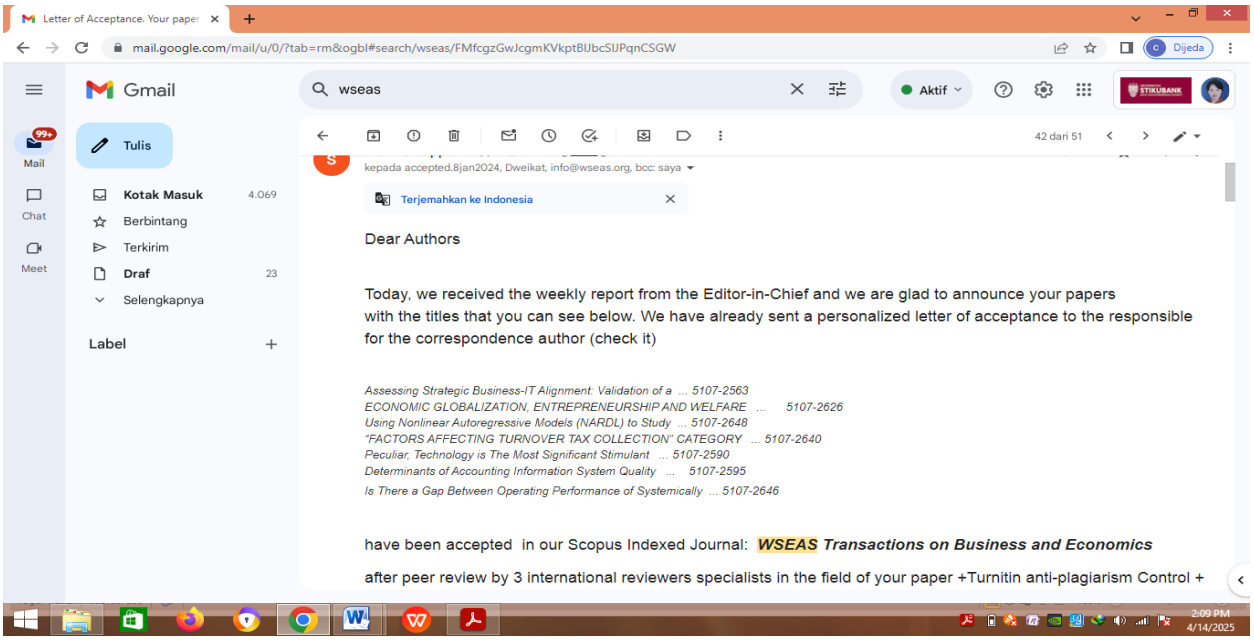

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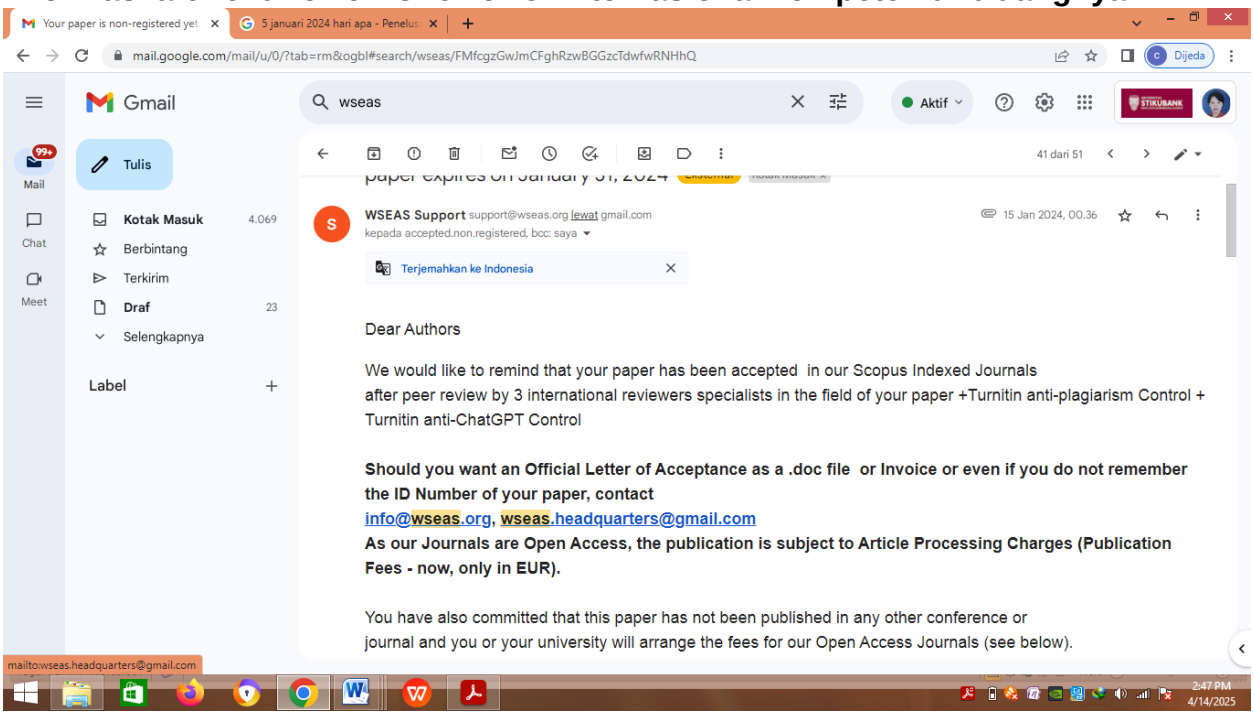

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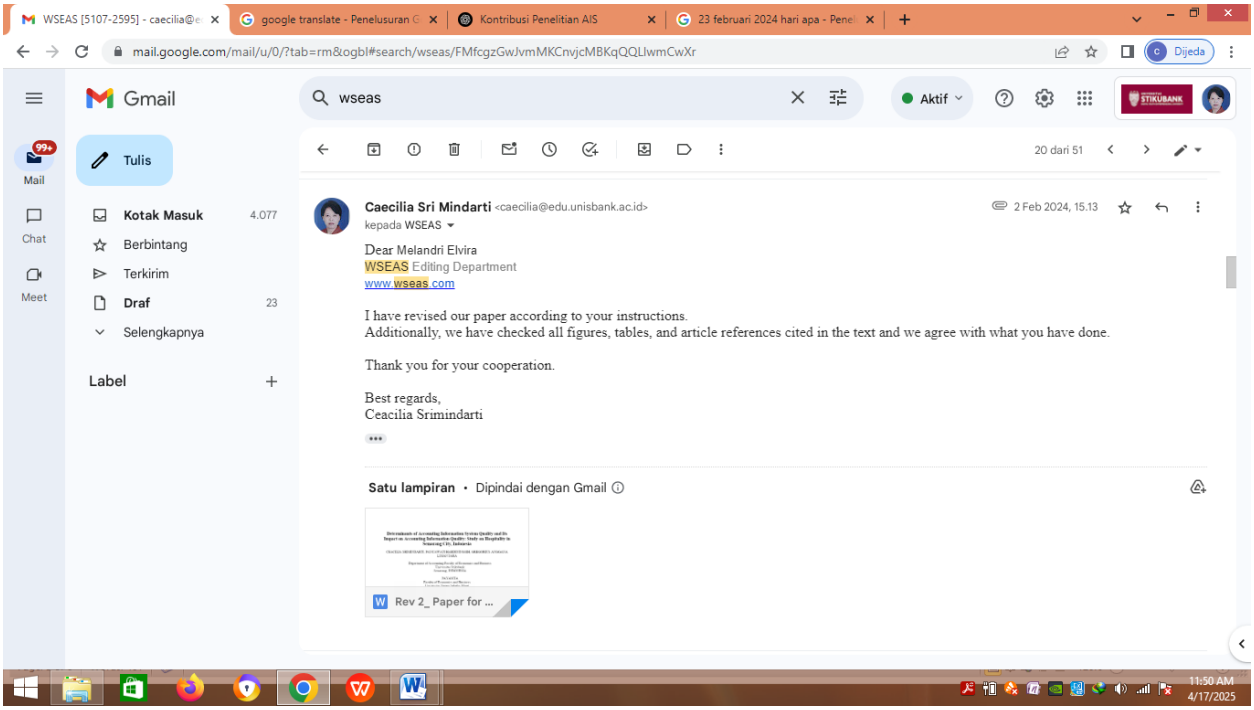

Determinants of Accounting Information System Quality and Its Impact on Accounting Information Quality: Study on Hospitality in Semarang City, Indonesia

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Abstract: - This research intends to investigate the user capabilities and culture of an organization on the quality of accounting information systems and its impact on information quality. A quantitative approach was adopted, and 82 questionnaires were distributed to hotel employees in Semarang, Indonesia working in the accounting department. Partial least squares are used to achieve numerical results that can explain the phenomenon under study. The research results show that users' technical abilities and organizational culture have a positive effect on the quality of accounting information systems. The influence of users' technical capabilities and organizational culture on the quality of accounting information systems has an impact on the quality of accounting information. This research is one of the first to link user capabilities and the culture of the organization to the quality of accounting information systems and its impact on information quality. This contributes to decision usefulness theory, highlighting systems of accounting information systems and quality of information, systems of accounting information are created to produce good quality information that can be used as a basis for corporate decision-making. The results also contribute to the systems of accounting information literature.

Key words: - Accounting information system, Hospitality, Information Quality, Organizational culture, Technical abilities, User capability

1 Introduction

Currently, information technology (IT) is experiencing very rapid development and progress. This condition will influence companies in choosing a good, effective, and efficient system. One of the influences of improving IT is developments in accounting data processing. The development of IT has a broad effect on business aspects, including the hotel business sector. All activities from reservations to payment and checkout processes can be carried out using information technology. Hotel businesses need to integrate all components to generate quality information [21]. Hospitality is a company engaged in providing paid lodging services, currently depending on the quality of the information system (IS) and the facilities provided to generate service income. Each company has unique characteristics so they will be different in the process and managing data in providing information to users [13].

The problem often faced by companies including hotels is the lack of clarity and completeness of the information presented as a basis for decision making. Issues arising from the phenomenon of accounting information quality include suboptimal conditions regarding IT, which requires the management of information systems for data access. One issue that arises in Indonesian hotels is that the quality of accounting information (AI) is still lacking, as the Kuta Bali Residence

Hotel discovered when it went bankrupt. The main cause is errors in decision-making because vendor determination is not carried out through a tender process to get the best alternative vendor. Another phenomenon occurred at a three-star hotel in Medan, Indonesia. Management has violated employee rights in salaries and service fees that employees usually get every month, the hotel management is very bad. This shows that poor-quality accounting information will disrupt the decision-making process that will be used in developing the company, especially in the hotel industry. The limitation of previous research regarding the quality of AIS is that there is no complete study that combines individual and organizational factors. The primary goal of the study is to understand how user capabilities (individual variables) and organizational culture (organizational culture) affect the ability of AIS to be of better quality. With the elements of user capability and organizational culture (OC) within an organization, these two factors are expected to improve the quality of the AIS implemented by hotel companies. The AIS greatly influences the final results of the financial reporting submitted by the company [37].

On the other hand, user capabilities and the culture of the organization will determine the quality of AIS. User ability is the capacity of a person to execute sundry duties in a specific job [36]. User capabilities are important in developing existing AIS. Companies need employees who have high skills and are willing to be involved in developing AIS. Users have an important role in system implementation and cannot be separated from the system development process. Meanwhile, the culture of the organization makes a significant contribution to the effectiveness of AIS, because the system is closely aligned with company standards, so the culture of the organization has a big effect on the adoption of the system used. When designing an information system for a company, an information system designer cannot simply alter the standard which has become the OC. They must do something that will make the system of information more fit until culture becomes one part of the IS. OC can influence the way people behave, including in receiving information systems. According to [30], IS may assist managers by providing the data they need to carry out their responsibilities. Information systems must be able to produce correct information quickly. The quality of AIS can have an effect on the quality of the information produced [37]. In this regard, this research intends to investigate the influence of user capabilities and the culture of organization on the QAIS and their effect on the QAI.

2 Problem Formulation

This study refers to the decision utility theory which said that QAI is beneficial for users in making decisions. Decision utility theory became a basis for preparing of the Financial Accounting Standard Boards (FASB) [41]. AI is said beneficial if it is able to meet the decision makers' needs. The level of needs of financial report users needs to be considered in presenting accounting information.

About Accounting Principles for Financial Statements of Business Enterprises, the Accounting Principles Board (APB) introduced the concept of the content of the qualities that make financial information useful in Statement No. 4 (1970). These qualities are relevant, understandable, checkable, neutral, timely, comparable, and complete. This is proper with the features of the decision-usefulness theory proposed by Staubus in 1954 and does not conflict with the basic framework of the FASB which was prepared later in 1980 [41]. Management applies accounting standards because it wants to disclose accounting information that describes financial performance in the form of reporting finance. The theory of decision utility of information of accounting is described in the form of rules that must be met by financial reporting elements so that it can be used to make economic decisions.

Standard Financial Accounting Concept (SFAC) No. 2 concerning characteristics qualitatively of AI describes primary quality, its content, and secondary quality. The primary qualities of information that are beneficial in making economic decisions are value relevance and reliability. To be relevant, information must be logical. AI must have the capability to make a difference in a decision. This is achieved by

assisting users to justify their expectations. While relevant is defined as quality assuring that information is valid.

Given the problem that financial reports have the function of being accountable to owners and providing beneficial information for the funder, financial reports must be trustworthy and relevant. Hence, to cope with this trouble, a decision utility approach is used to make financial reports based on historical costs more beneficial.

Decision usefulness theory is closely related to accounting information systems (AIS) and information quality. To overcome system problems, managers are needed who have properly implemented organizational culture (OC) as well as good and developed user capabilities. The idea behind AIS is founded on the information utility theory. AIS is designed to generate high-quality data that users may utilize as a foundation for decision-making.

2.1 The Influence of User Capabilities on the QAIS

Ability is defined as a person's capacity to do sundry duties [36]. Meanwhile, [11] states that capability or ability shows a person's potential to perform a duty. These abilities can be physical abilities such as computer skills or mental abilities such as making decisions, where a person can choose to use or not use these abilities. According to [36], user capabilities can be assessed from how users run existing IS. When a user of a system can master and use an information system well, a person's technical abilities can be assessed as good because the user can run an existing system. Apart from that, the user's ability to operate the new IS is very much needed, this is important in terms of operating the system so that it can operate optimally.

A user's ability is a person's ability to master and use an IS well. Personal technical abilities in operating an accounting information system are very necessary to reduce errors and failures in operating the system [25]. This shows that the capabilities of user personnel influence the quality of design and information systems. If users have high expertise, then they will provide very valuable input in the development of AIS. Users have experience in implementing the system starting from input, processing, and output of data. This experience can be used in the system development process so that it becomes higher quality and meets needs. In this way, user capabilities can have an impact on the QAIS. Personal technical abilities are even considered an important part of the success of an AIS. Research results from [14], [22], [23] found that user capabilities have an impact on improving the quality of AIS.

2.2 The Influence of Organizational Culture on the QAIS

Organizatonal culture refers to a system of shared meanings held by members and differentiates an enterprise from others [36]. Organizational culture is a pattern of common fundamental presumptions that an organization finds, develops, and uses. Organizational culture determines the attitudes, behavior, responsibilities of members, and becomes a benchmark in each program controlled by the enterprise so that it can influence the quality of the AIS [27]. Every development or change in the AIS in an enterprise requires all members of the organization to adapt to these changes. If the OC in the company is weak, there is a high possibility of resisting change, including changes to the AIS. However, if the company has a high OC, organizational members will more easily accept and adapt to these changes. According to [8], OC significantly increases the efficacy of AIS. Meanwhile, according to [19], OC plays an important role in how individuals use IS and information. OC is often integrated with IS. Research results from [2], [4], [6], [7], [45], found that OC has an impact on improving the quality of AIS. However, [39] found that one of the factors that was a barrier to the formation of AIS was OC.

2.3 The Influence of the QAIS on the QAI

An AIS is a framework for coordinating resources to convert input to economic information that is used in carrying out the activities of a firm and providing AI to stakeholders [26]. The term AIS quality submitted by [38] is used to indicate the integration of sundry AIS elements. The QAIS refers to the functioning of the AIS as a provider of QAI.

The quality of an AIS focuses on system performance which consists of hardware, software, policies, and procedures that can supply the information needed by users, including being easy to use, easy to access, and reliable. The quality of an AIS can help managers supply the information needed to perform their functions [30]. One way the fruitfulness of an AIS can be assessed from the elements of information quality [9]. AIS can correct the validity of financial reports [39]. According to [46], there is a connection between the AIS adoption process and the information quality (IQ) dimensions. Meanwhile [38] explained the connection between business reporting and AIS. Likewise, [31] explains that AIS can be assessed by their impact on QAI and company facilitation. The study by [47] shows that QAIS can be a competitive advantages for the organization. Likewise, research by [20] shows that the QAIS influences the QAI. Research by [35] indicates that the QAIS positively affects the QAI

Information quality is the level of good or bad data that has been produced by the system to provide benefits or meaning. Information quality is an important factor that influences service [24]. In producing quality information, the human role remains the most dominant, it is said to be dominant because only a small part can be done by tools to produce quality information.

2.4 State Hypotheses

H_1: Users capabilities have a positive influence on the QAIS

H_2: Organizational culture has a positive effect on the QAIS.

H_3: The QAIS has a positive effect on the QAI.

The empirical model on the basis of literature review, previous research results and hypothesis development is depicted in Figure 1.

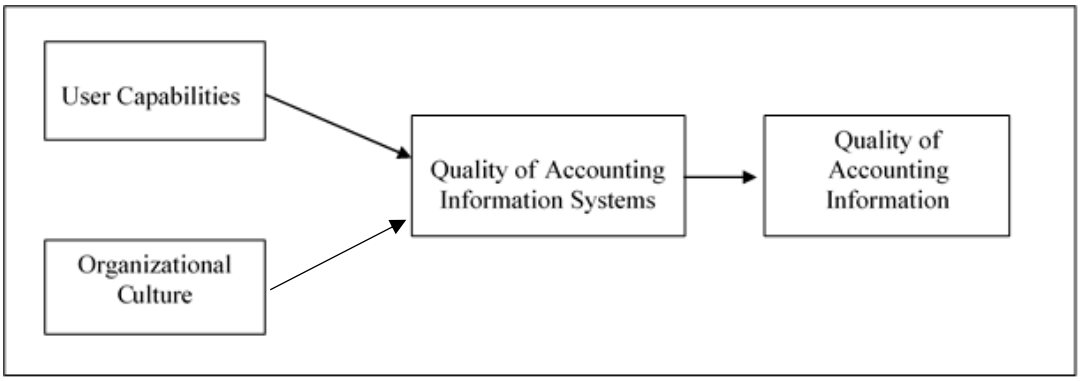

Fig. 1: Empirical Research Model

3 Problem Solution

The QAI is impacted by company culture and user capabilities, which are analyzed using a quantitative descriptive analysis technique.

3.1 Data and Sample Construction

This study, which is quantitative in nature, demonstrates how corporate culture, user capabilities, and QAIS affect QAI in hotel businesses located in Semarang, Indonesia. The basic data used in this study came from the responses of the respondents. The population in this study were all hotel companies in the city of Semarang, Indonesia. The selection of a hotel

corporation can be attributed to the fact that Semarang is a popular tourist destination in Indonesia, drawing attention from potential investors who view the hotel industry as a lucrative venture. A hotel corporation serves as the unit of analysis, and the area about the accounting function serves as the unit of observation. There were 82 participants in this study. The data were analyzed using PLS warp.

3.2 Measurement of Variables

This research uses two independent variables consisting of user capabilities and organizational culture, one mediating variable, namely the QAIS, and one dependent variable, the QAI. Table 1 below explains the operational definitions of the variables used.

Table (1)
Operational Definition

No	Variable	Dimensions	Indicator
1	User Capabilities	Knowledge	- General knowledge about AIS. - Basic knowledge of AIS
		Ability	- Using a computer - Operating the system
		Expertise	- Proficient in operating applications
2	Organizational culture	Norms	- Some rules and regulations are obeyed by members of the organization - Results Orientation - People orientation
		Value	- Aggressiveness - Dare to take risks and innovate - Risk level
		Organizational Climate	- Conditions of interaction between workers in the organization - Conditions interaction between employees and parties outside - Setting the job layout physically influences the work to be executed in a coordinated system
3	Quality of Accounting Information Systems	Integration	- The system can facilitate the different functional areas - Integration between accounting information system components and sub-systems
		Flexibility	- The information system can adapt to user needs - IS can adapt to environmental changes
		Accessibility	- Use of flexible computerized systems - Ease of access
		Formalization	- The type of additional information required does not change the information system - The system facilitates required formal communications
4	Quality of Accounting Information	Accurate	- By the existing situation and conditions - One unit of information
		Relevant	- The information required is as received - The information does not contain unrelated matters
		On-Time	- Information available when needed - Information is easily accessible for timely decision-making
		Complete	- The information provided is complete according to needs - The type of additional information required does not change the information system

3.3 Data Analysis

All of the Semarang hotel companies made up the study's population. The reason for choosing a hotel company is because Semarang is one of the tourist destinations in Indonesia. There were 130 questionnaires distributed to respondents, but 43 questionnaires were not returned. of the 87 questionnaires that were returned, 5 respondents answered incomplete, so the total number of

questionnaires that could be used for analysis was 82. Respondents in this study were users of AIS, who work in the accounting department. The analytical tool used for conceptual model testing and hypothesis testing in this research is Warp PLS. This analysis was used considering that there was a limited number of samples while the model being built was relatively complex. The tests carried out included testing the outer model and inner model, then continued with hypothesis testing.

$$QAIS = \alpha + \beta_1 UCAP + \beta_2 OC + \varepsilon \quad 1)$$
$$QAI = \alpha + \beta_3 QAIS + \varepsilon \quad 2)$$

Where QAIS is the quality of the accounting information system, UCAP is user capability, OC is organizational culture, and QAI is the quality of accounting information.

4. Results and Discussion

4.1 Descriptive Statistics

Table 2 below depicts the descriptive statistics of UCAP, OC, QAIS, and QIA. The minimum values are 1.78, 2.62, 1.00, and 2.20 respectively, while the maximum values are 5.00, 5.00, 4.76 and 4.81. The mean values are 4.77, 4.93, 4.69, and 4.81 respectively, while the standard deviation values are 0.94, 0.85, 1.47, and 1.59.

Table (2)
Statistics of Descriptive

	N	Minimum	Maximum	Mean	Std. Deviation
UCAP	**82**	**1.78**	**5.00**	**4.77**	**0.94391**
OC	**82**	**2.62**	**5.00**	**4.93**	**0.85260**
QAIS	**82**	**1.00**	**4.76**	**4.69**	**1.47283**
QIA	**82**	**2.20**	**4.92**	**4.81**	**1.58637**

4.2 Measurement Model (Outer Model)

The results of this research show that the indicators are all valid and reliable, because they meet convergent validity, as can be seen in Table 3. The loading factor value for all indicators is greater than 0.7. Apart from that, it can also be seen that the AVE value is greater than 0.5.

Table (3)
Values of combined loadings and ross – loading

Variable	Value	AVE	p-value	Conclusion
User Capabilities		**0.731**		
KP1	0.867			
KP2	0.816		< 0001	Valid
KP3	0.929			
KP4	0.806			
Organizational culture		**0.723**		
BO1	0.767			
BO2	0.899			
BO3	0.884			
BO4	0.843			
BO5	0.827		< 0.001	Valid
BO6	0.798			
BO7	0.876			
BO8	0.889			
BO9	0.895			
Quality of Accounting Information Systems		**0.585**		
KSI1	0.816			
KSI2	0.835			
KSI3	0.751			
KSI4	0.752			
KSI5	0.763		< 0.001	Valid
KSI6	0.729			
KSI7	0.697			
KSI8	0.781			
KSI9	0.786			
Quality of Accounting Information		**0.757**		
KI1	0.804			
KI2	0.760			
KI3	0.806			
KI4	0.867		< 0.001	Valid
KI5	0.836			
KI6	0.873			
KI7	0.892			
KI8	0.846			

Source: Output warpPLS

Table (4)
Correlation between variables with squarer roots of AVEs

	KP	BO	KSI	KI
KP	**0.856**	0.667	0.743	0.575
BO	0.657	**0.854**	0.638	0.427
KSI	0.735	0.649	**0.775**	0.588
KI	0.576	0.425	0.588	**0.793**

The model passes the discriminant validity test, indicating that it is discriminantly valid. The test results are displayed in Table 4, which demonstrates that the square root of AVE is higher than the construct correlation value.

The model's capacity for prediction is demonstrated by the R-square values of each endogenous variable. It is evident from the R-square values of 0.75, 0.50, and 0.25 [12] that the endogenous variables can forecast the model.

4.3 Structural Model (Inner Model)

Table (5)
R-square results

Variable	R-Squared	Adjusted R-Squared
QAIS	0.646	0.642
QAI	0.353	0.351

Table 5 indicates that there is a moderate capacity (0.642 and 0.351) for the endogenous variables accounting information system quality and accounting information quality to predict the model. It can be said that UCAP and OC can forecast the QAIS by 64.2%, while the rest is determined by other variables. Furthermore, the QAIS has a predictive ability of 35.1% of the QAI, while the rest is influenced by other variables. The path coefficient results appear in Table 6 below:

Table (6)
Path coefficient results of the warp PLS method

Hypothesis	Path Coefficients	P-Value	Conclusion
H_1: The higher the user's ability, the higher the QAIS.	0.657	< 0.001	Accepted
H_2: The higher the organizational culture, the higher the QAIS.	0.586	< 0.001	Accepted
H_3: The higher the QAIS, the higher the QAI.	0.439	< 0.001	Accepted

Based on Table 6, the research results can be explained as follows. The influence of user ability on the QAIS has a coefficient value of 0.657 and a p-value of < 0.001. Thus hypothesis 1 (H_1) is accepted. The results show that the higher the level of user ability, the higher the QAIS. If users have high expertise, then they will provide very valuable input in the development of accounting information systems. Users have experience in implementing the system starting from input, processing, and output of data so that based on this experience it can be used in the system development process to make it higher quality. The low level of knowledge and abilities possessed by users in the process of implementing an AIS can cause users to be hampered so that the QAIS is affected. Lack of user capability is one of the causes of low QAIS so the use of the existing system is not optimal. In addition, a lack of user capability can result in the completion of work that is the responsibility of each user not being optimal. The ability of information system users to operate IS plays a very important role so that the

system can operate optimally. Based on the answers from respondents, it is known that users have good abilities so the QAIS is good. If users know AIS, they understand the work associated with the implemented system. In addition, those who can use AIS can express the need for information that is useful in completing work. Employees are also willing to provide input in system development to improve their ability to work with the system currently used by the company.

The findings of this research show that when system users have better abilities, the QAIS will improve. An AIS will run well if users can understand, use, and apply the system to produce information that is useful for decision making. In this way, user capabilities can have an impact on increasing the quality of the accounting information system. The results of this study support the research of [1], [17], [23], [25], [28], [40], [43]. Additionally, [32] discovered that job appropriateness and human resource competency facilitate the use of accounting information systems. Likewise [26], [42], found empirical evidence that user participation in the system has an impact on the accounting information system.

The second hypothesis, H_2), tests the influence of organizational culture on the quality of accounting information systems, and has a coefficient value of 0.586 and a p-value of < 0.00, hypothesis 2 (H_2) is accepted. The results of this research show that the pattern of shared basic assumptions discovered, created, and developed by the organization can determine the attitudes, behavior, and responsibilities of members, as well as become a benchmark in each program controlled by the company so that it can influence the quality of the accounting information system. These results illustrate that if a company has a strong organizational culture, organizational members will more easily accept and adapt to changes, including changes to the accounting information system. Therefore, organizational culture needs to be developed in such a way that it can improve the quality of accounting information systems. Organizations design accounting information systems to meet their needs. Organizational culture makes a significant contribution to optimizing the use of AIS. Organizational culture can also create unity between organizational members, as well as control in the implementation of AIS. A strong organizational culture guarantees user stability in the context of AIS maintenance, effective and efficient behavior at work, as well as post-AIS implementation initiatives. Apart from that, culture can encourage employees to optimize the use of AIS in carrying out innovation. Thus, OC can influence the quality of the accounting information system. This result support research by [2], [3], [4], [6], [7], [8], [18], [39], [27], [29], [33], [35], [45]. However, the research does not match with [28] which found no influence of OC on the QAIS.

The next result, testing hypothesis 3 (H_3) shows that the influence of the QAIS on the realization of the QAI has a coefficient value of 0.439 and a p-value of < 0.00, hypothesis 3 (H_3) is accepted. This finding shows that the QAIS can help managers supply quality information. A QAIS can have an impact on reducing errors in reporting AI so that the quality of the information produced becomes better. A QAIS can guarantee the correctness of financial reports and financial reports published by the company. This results support [2], [4], [5], [10], [20], [28], [30], [31], [34], [35], [39], [40], [44], [48]. Meanwhile, research results from [15] show empirical evidence that acceptance of accounting information systems in business transmits some of the influence of OC on the QAI.

5. Conclusion and Recommendation

This research was conducted to identify how the influence of UCAP and OC influences the QAIS and their impact on the QAI in hotel companies in the city of Semarang, Indonesia. The results show that the influence of UCAP and OC is positive and able to improve the QAIS. The higher the user's ability, the higher the QAIS. Organizational norms, values, and climate strengthen the quality of the accounting information system. Furthermore, this research found that the quality of the information system is significantly influenced by the quality of the information system. Thus, it can be said that good quality information is produced due to the existence of a quality accounting information system. This

research uses a survey method by distributing questionnaires via Google Form so that respondents can express their opinions according to the facts they face. The model in this research can contribute to analyzing the influence of individuals and organizations on AIS quality. This research uses PLS analysis considering the relatively small number of samples. Apart from that, the variables used are latent variables and the analysis is carried out using latent variable scores. PLS is proven to have better abilities in confirming and explaining the latent influence of user capabilities and organizational culture on AIS quality, this is proven by the model test results which show the strength of the influence of individual and organizational factors is 64%, and can explain the influence of AIS quality on IA quality.

These findings have implications for hotel company policies in efforts to improve the quality of information through improving the quality of information systems. Hotel companies must improve employee capabilities, especially employees in the accounting department, and strengthen organizational culture by building norms, values, and a good organizational climate.

Although this research has made academic contributions and revealed its main objectives, this research still has several limitations. First, the results of this research use organizational culture, especially among accounting department hotel employees in the city of Semarang, Indonesia. Therefore, this may be difficult to apply in the context of organizational culture in other companies in Indonesia and other countries. Furthermore, the results of this research were obtained mainly from hotel employees in the accounting department, so they would likely experience difficulties if carried out in other industries, such as the manufacturing, banking, or transportation industries.

Future research can develop this research, for example by adding independent variables such as top management support, internal control, and organizational structure. Therefore, future research should include other variables to obtain different and better results and conclusions.

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Contribution of Individual Authors to the Creation of a Scientific Article (Ghostwriting Policy)

Conceptualization were handled by Ceacilia Srimindarti and Pancawati Hardiningsih., with Gregorius Anggana Lisiantara contributing to the

methodology. Payamta was responsible for software development, while validation and data curation were jointly managed by Ceacilia Srimindarti and Pancawati Hardiningsih. Formal analysis and investigation were led by Ceacilia Srimindarti. The initial draft of the Ceacilia Srimindarti manuscript was prepared by Gregorius Anggana Lisiantara., with Payamta providing valuable input during the review and editing process. Pancawati Hardiningsih also took charge of data visualization and resources, while project administration and funding acquisition were overseen by Ceacilia Srimindarti. It is important to note that all authors have thoroughly reviewed and approved the final version of the manuscript for publication.

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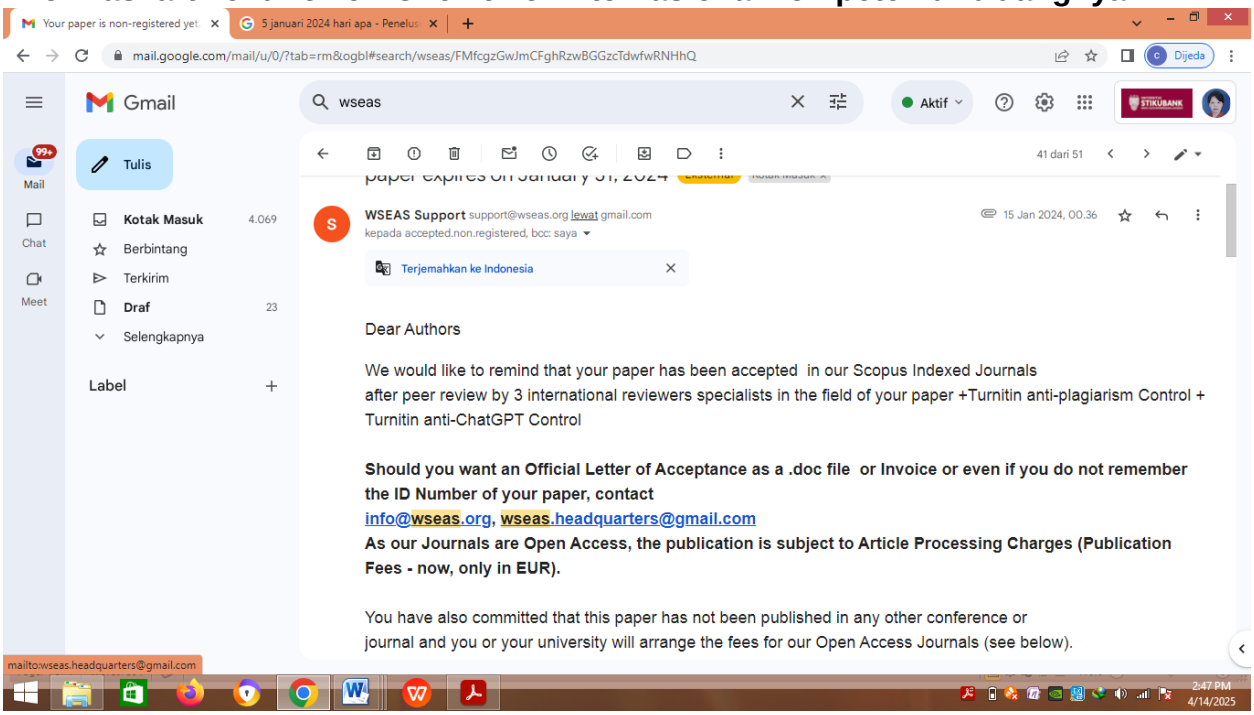


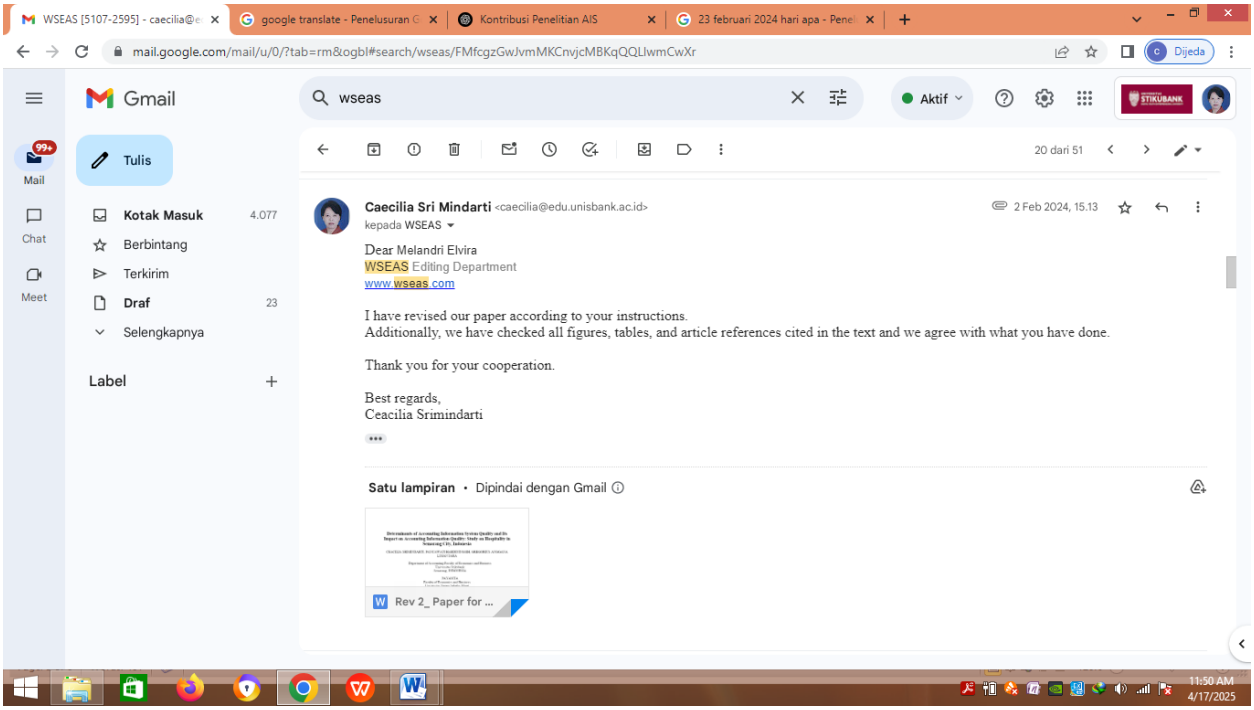
Reviewer 2

A comparative analysis of the bibliography presented in the introduction would be very useful.

The statistical analysis of the section 4 “Results and Discussion” in the present form is relatively weak and should be strengthened with more details and justifications.

More comments are required in the text about the table 6 (Path coefficient results of the warp PLS method).

Jumat, 2 Februari 2024
Pengiriman Revisi atas Masukan Reviewer 2



Determinants of Accounting Information System Quality and Its Impact on Accounting Information Quality: Study on Hospitality in Semarang City, Indonesia

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Abstract: - This research intend to investigate user capabilities and culture of organization on the quality of accounting information system and its impact on information quality. A quantitative approach was adopted, and 82 questionnaires were distributed to hotel employees in Semarang, Indonesia working in the accounting department. Partial least squares are used to achieve numerical results that can explain the phenomenon under study. The research results show that users' technical abilities and organizational culture have a positive effect on the quality of accounting information systems. The influence of users' technical capabilities and organizational culture on the quality of accounting information systems has an impact on the quality of accounting information. This research is one of the first to link user capabilities and culture of organization to the quality of accounting information and its impact on information quality. This contributes to decisions usefulness theory, highlighting systems of accounting information systems and quality of information, systems of accounting information are created to produce good quality information that can be used as a basis for corporate decision making. The results also contribute to the systems of accounting information literature.

Key words: - Accounting information, Accounting information system, Hospitality, Information Quality, Organizational culture, Technical abilities, User capability

1 Introduction

Currently, information technology (IT) is experiencing very rapid development and progress. This condition will influence companies in choosing a good, effective and efficient system. One of the influences of improving IT is developments in accounting data processing. The development of IT has a broad affect on business aspects, including the hotel business sector. All activities from reservations to payment and checkout processes can be carried out using information technology. Hotel businesses need to integrate all components to generate quality information (McLeod & Schell, 2007). Hospitality is a company engaged in providing paid lodging services, currently depending on the quality of the information system (IS) and the facilities provided to generate service income. Each company has unique characteristics so that they will be different in the process and managing data in providing information to users (Hansen et al., 2009).

The problem often faced by companies including hotels is the lack of clarity and completeness of the information presented as a basis for decision making. Issues arising from the phenomenon of accounting information quality include suboptimal conditions regarding the IT, which requires management of information systems for data access. A phenomenon that occurs is that the quality of accounting information (AI) is not yet good in hotels in

Indonesia, as experienced by the Kuta Bali Residence Hotel which experienced bankrup. The main cause is errors in decision making because vendor determination is not carried out through a tender process to get the best alternative vendor. Another phenomenon occurred at a three-star hotel in Medan, Indonesia. Management has violated employee rights in salaries and service fees that employees usually get every month, the hotel management is very bad. This shows that poor quality accounting information will disrupt the decision-making process that will be used in developing the company, especially in the hotel industry. The limitation of previous research regarding the quality of AIS is that there is no complete study that combines individual and organizational factors. So the main aim of this research is to know how the role of user capabilities (individual factors) and organization (organizational culture) influences AIS to be of higher quality. With the elements of user capability and organizational culture (OC) within an organization, these two factors are expected to improve the quality of the AIS implemented by hotel companies. The AIS greatly influences the final results of the financial reporting submitted by the company.

On the other hand, user capabilities and culture of organization will determine the quality of AIS. User ability is a capacity of person to execute sundry duty in a specific job (Robbins, 2014). User capabilities are important in developing existing AIS. Companies need employees who have high skills and are willing to be involved in developing AIS. Users have an important role in system implementation and cannot be separated from the system development process. Meanwhile, culture of organization makes a significant contribution to the effectiveness of AIS, because the system is closely aligned with company standards, so culture of organization has a big effect on the adoption of the system used. When designing an information system for a company, an information system designer cannot simply alter the standard which have become the OC. They must do something that will make the system of information more fit until culture will become one part of the IS. OC can influence the way people behave, including in receiving information systems. O'Brien and Marakas (2010) stated that IS can help managers by supply the information needed to perform their duties. Systems of information should be able to generate accurate information efficiently. A quality of AIS can have an affect on the quality of the information produced. In this regard, this research intend to investigate the influence of user capabilities and culture of organization on the QAIS and their effect on the QAI.

2 Problem Formulation

This study refers to the decision utility theory which said that QAI is beneficial for users in making decisions. Decision utility theory became a basis for preparing of the Financial Accounting Standard Boards (FASB). AI is said beneficial if it able meet the decision makers' needs. The level of needs of financial report users' needs to be considered in presenting accounting information.

Accounting Principle Board (APB) Statement No. 4 concerning about Accounting Principles for Financial Statements of Business Enterprises (1970) introduced the idea of the content of the qualities that make financial information utility, namely relevant, understandable, checkable, neutral, timely, comparable and complete. This is proper with the features of the decision-usefulness theory proposed by Staubus in 1954 and does not conflict with the basic framework of the FASB which was prepared later in 1980. Management applies accounting standards because it wants to disclose accounting information that describes financial performance in the form of reporting finance. The theory of decision utility of information of accounting is described in the form of rules that must be meet by financial reporting elements so that it can be used to make economic decisions.

Standard Financial Accounting Concept (SFAC) No. 2 concerning characteristics qualitatively of AI describes primary quality, its content and secondary quality. The primary qualities of information that are beneficial in making economic decisions are value relevance and reliability. To be relevant, information must be logic. AI must have the capability to make a difference in a decision. This is achieved by

assisting users to justify their expectations. While relevant is defined as quality providing assurance that information is valid.

Given the problem that financial reports have the function of being accountable to owners and providing beneficiall information for funder, financial reports must trustworthy and relevance. Hence, to cope with this trouble, a decision utility approach is used to make financial reports based on historical costs more beneficial.

Decision usefulness theory is closely related to accounting information systems (AIS) and information quality. To overcome system problems, managers are needed who have properly implemented organizational culture (OC) as well as good and developed user capabilities. AIS are a concept based on the theory of information utility, where AIS are created to produce good quality information and can later be used as a basis for decision making by users.

2.1 The influence of User Capabilities on the QAIS

Ability is defined as a person's capacity to do sundry duty (Robbins (2014). Meanwhile, Gibson (2006) states that capability or ability shows a person's potential to perform a duty. These abilities can be physical abilities such as computer skills or mental abilities such as making decisions, where a person can choose to use or not use these abilities. According to Robbins and Coulter (2014), user capabilities can be assessed from how users run existing IS. When a user of a system can master and use an information system well, a person's personal technical abilities can be assessed as good because the user can run an existing system. Apart from that, the user's ability to operate the new IS is very much needed, this is important in terms of operating the system so that it can operate optimally.

A user's personal ability is a person's ability to master and use an IS well. Personal technical abilities in operating an accounting information system are very necessary to reduce errors and failures in operating the system (Neely & Cook, 2011). This shows that the capabilities of user personnel influence the quality of design and information systems. If users have high expertise, then they will provide very valuable input in the development of AIS. Users have experience in implementing the system starting from input, processing and output of data. This experience can be used in the system development process so that it becomes higher quality and meets needs. In this way, user capabilities can have an impact on the QAIS. Personal technical abilities are even considered an important part of the success of an AIS. Research results from Meiryani (2014); Susanto and Meiryani (2018); Herwanti et al., (2022) found that user capabilities have an impact on improving the quality of AIS.

2.2 The Influence of Organizational Culture on the QAIS

OC refers to a system of shared meanings held by members, and differentiates an enterprise from others (Robbins and Coulter, 2014). OC is a pattern of shared basic assumptions that is discovered, created and developed by an organization. Organizational culture determines the attitudes, behaviour, responsibilities of members, and becomes a benchmark in each program controlled by the enterprise so that it can influence the quality of the AIS (Nguyen & Nguyen, 2020). Every development or change in the AIS in a enterprise requires all members of the organization to adapt to these changes. If the OC in the company is weak, there is a high possibility of resisting change, including changes to the AIS. However, if the company has a high OC, organizational members will more easily accept and adapt to these changes. Claver et al., (2001) stated that OC makes a significant contribution to the effectiveness of AIS. Kendall and Kendall (2011) say that OC is a key element of how people use information and IS. OC usually embedded in IS. Research results from Carolina (2009); Wisna (2015); Aldegis (2018); Binh et al., (2022) found that OC has an impact on improving the quality of AIS. However, Salehi and Abdipour (2011) found that one of the factors that was a barrier to the formation of AIS was OC.

2.3 The Influence of the QAIS on the QAI

An AIS is a framework for coordinating resources to convert input to economic information that is used in carrying out the activities of a firm and providing AI to stakeholders (Ngo, 2023). The

term AIS quality submitted by Sacer et al., (2006) is used to indicate the integration of sundry AIS elements. The QAIS referred to the functioning of the AIS as a provider of QAI.

The quality of an AIS focuses on system performance which consists of hardware, software, policies and procedures which can supply the information needed by users, including being easy to use, easy to access and reliable. The quality of an AIS can help managers supply the information needed to perform their functions (O'Brien & Marakas (2010). One way the fruitfulness of an AIS can be assessed from the elements of information quality (DeLone & McLean, 2003). AIS can correct validity of financial reports (Salehi & Abdipour, 2011). Wongsim et al., (2011) stated that the dimensions of information quality (IQ) have a relationship with the AIS adoption process. Sacer et al., (2006) explained that the relationship between AIS and business reporting. Likewise, Onaolapo and Odetayo (2012) explain that AIS can be assessed by their impact on QAI and company facilitation. The study by Xu (2009) show that QAIS can be the competitive advantages for organization. Likewise, research by Komala (2012) shows that the QAIS has an influence on the QAI. Rapina's (2015) research show that the QAIS has a positive effect on the QAI.

Information quality is the level of good or bad data that has been produced by the system in providing benefits or meaning. Information quality is an important factor that influences service (Nasser et al., 2006). In producing quality information, the human role remains the most dominant, it is said to be dominant because only a small part can be done by tools to produce quality information.

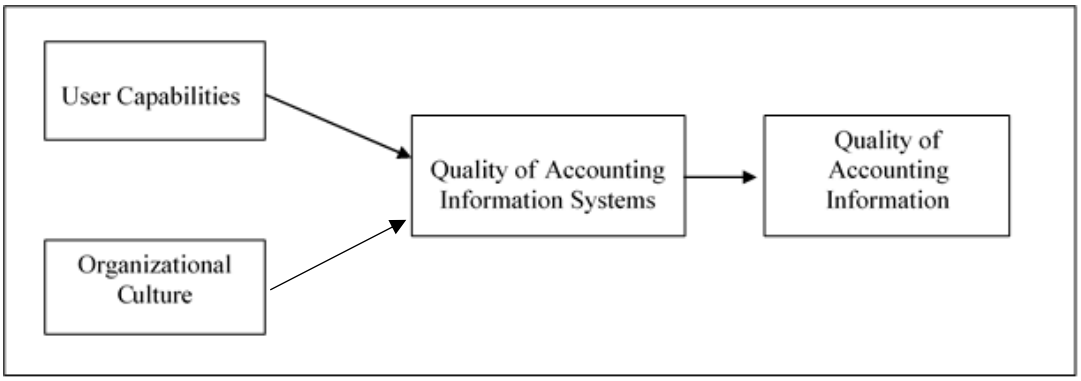
2.4 State Hypotheses

H_1: Users capabilities have a positive influence on the QAIS

H_2: Organizational culture has a positive effect on the QAIS.

H_3: The QAIS has a positive effect on the QAI.

Figure (1)
Empirical research model



3 Problem Solution

Quantitative descriptive analysis methodology is used to analyse the influence of user capabilities and organizational culture on the QAIS and their impact on the QAI.

3.1 Data and Sample Construction

This research is a quantitative study that explains the influence of user capabilities, organizational culture and QAIS on the QAI in hotel companies in the city of Semarang, Indonesia. The type of data used in this research is primary data sourced from respondents' answers. The population in this study were all hotel companies in the city of Semarang, Indonesia. The reason for choosing a hotel company is because the city of Semarang is one of the tourist destinations in Indonesia, so many investors are interested in investing in the hotel sector as a promising business. The unit of analysis is a hotel company, while the unit of observation is the part related to the accounting function. There were 82 participan in thisstudy. The data were analysed using PLS warp.

3.2 Measurement of Variables

This research uses two independent variables consisting of user capabilities and organizational culture, one mediating variable, namely the QAIS and one dependent variable, the QAI. Table 1 below explains the operational definitions of the variables used.

Table (1)
Operational Definition

No	Variable	Dimensions	Indicator
1	User Capabilities	Knowledge	- General knowledge about AIS. - Basic knowledge of AIS
		Ability	- Using a computer - Operating the system
		Expertise	- Proficient in operating applications
2	Organizational culture	Norms	- There are rules and regulations that are obeyed by members of the organization - Results orientation - People orientation
		Value	- Aggressiveness - Dare to take risks and innovate - Risk level
		Organizational Climate	- Conditions interaction between workers in the organization - Conditions interaction between employees and parties outside - Setting the job layout physically influences the work to be executed in a coordinated system
3	Quality of Accounting Information Systems	Integration	- The system can facilitate the different functional areas - Integration between accounting information system components and sub systems
		Flexibility	- The information system can adapt to user needs - IS can adapt to environmental changes
		Accessibility	- Use of flexible computerized systems - Ease to access
		Formalization	- The type of additional information required does not change the information system - The system facilitates required formal communications
4	Quality of Accounting Information	Accurate	- In accordance with the existing situation and conditions - One unit of information
		Relevant	- The information required is as received - The information does not contain unrelated matters
		On Time	- Information available when needed - Information is easily accessible for timely decision making
		Complete	- The information provided is complete according to needs

			- The type of additional information required does not change the information system

3.3 Data Analysis

The population in this study were all hotel companies in the city of Semarang. The reason for choosing a hotel company is because Semarang is one of the tourist destinations in Indonesia. There were 130 questionnaires distributed to respondents, but 43 questionnaires were not returned. Of the 87 questionnaires that were returned, 5 respondents answered incomplete, so the total number of questionnaires that could be used for analysis was 82. Respondents in this study were users of AIS. who works in the accounting department. The analytical tool used for conceptual model testing and hypothesis testing in this research uses Warp PLS. This analysis was used considering that there was a limited number of samples while the model being built was relatively complex. The tests carried out included testing the outer model and inner model, then continued with hypothesis testing.

$$QAIS = \alpha + \beta_1 UCAP + \beta_2 OC + \varepsilon \quad 1)$$
$$QAI = \alpha + \beta_3 QAIS + \varepsilon \quad 2)$$

Where QAIS is the quality of the accounting information system, UCAP is user capability, OC is organizational culture, and QAI is the quality of accounting information.

4. Results and Discussion

4.1 Descriptive Statistics

Table 2 below depicts the descriptive statistics of UCAP, OC, QAIS and QIA. The minimum values are 1.78, 2.62, 1.00 and 2.20 respectively, while the maximum values are 5.00, 5.00, 4.76 and 4.81. The mean values are 4.77, 4.93, 4.69 and 4.81 respectively, while the standard deviation values are 0.94, 0.85, 1.47 and 1.59.

Table (2)
Statistics of Descriptive

	N	Minimum	Maxsimum	Mean	Std. Deviation
UCAP	**82**	**1.78**	**5.00**	**4.77**	**0.94391**
OC	**82**	**2.62**	**5.00**	**4.93**	**0.85260**
QAIS	**82**	**1.00**	**4.76**	**4.69**	**1.47283**
QIA	**82**	**2.20**	**4.92**	**4.81**	**1.58637**

4.2 Measurement Model (Outer Model)

The results of this research show that the indicators are all valid and reliable, because they meet convergent validity, as can be seen in Table 3. The loading factor value for all indicators is greater than 0.7. Apart from that, it can also be seen that the AVE value is greater than 0.5.

Table (3)
Values of combined loadings and ross – loading

Variable	Value	AVE	p-value	Conclusion
User Capabilities		**0.731**		
KP1	0.867			
KP2	0.816		< 0001	Valid
KP3	0.929			
KP4	0.806			
Organizational culture		**0.723**		
BO1	0.767			
BO2	0.899			
BO3	0.884			
BO4	0.843			
BO5	0.827		< 0.001	Valid
BO6	0.798			
BO7	0.876			
BO8	0.889			
BO9	0.895			
Quality of Accounting Information Systems		**0.585**		
KSI1	0.816			
KSI2	0.835			
KSI3	0.751			
KSI4	0.752			
KSI5	0.763		< 0.001	Valid
KSI6	0.729			
KSI7	0.697			
KSI8	0.781			
KSI9	0.786			
Quality of Accounting Information		**0.757**		
KI1	0.804			
KI2	0.760			
KI3	0.806			
KI4	0.867		< 0.001	Valid
KI5	0.836			
KI6	0.873			
KI7	0.892			
KI8	0.846			

Source: Output wrapPLS

Table (4)
Correlation between variables with squarer roots of AVEs

	KP	BO	KSI	KI
KP	**0.856**	0.667	0.743	0.575
BO	0.657	**0.854**	0.638	0.427
KSI	0.735	0.649	**0.775**	0.588
KI	0.576	0.425	0.588	**0.793**

The test of discriminant validity shows that the model meets discriminant validity. The test results are presented in Table 4, showing that the square root value of AVE is greater than the correlation value between constructs

4.3 Structural Model (Inner Model)

The R-square results of all endogenous variables show the predictive ability of the model. The R-square values of 0.75, 0.50 and 0.25 (Hair et al., 2017) indicate that the ability of the endogenous variables to predict the model.

Table (5)
R-square results

Variable	R-Squared	Adjusted R-Squared
QAIS	0.646	0.642
QAI	0.353	0.351

From Table 5, it can be concluded that the endogenous variables accounting information system quality and accounting information quality have moderate ability (0.642 and 0.351) in predicting the model. It can be said that UCAP and OC have the ability to forecast the QAIS by 64.2%, while the rest is determined by other variables. Furthermore, the QAIS has a predictive ability of 35.1% of the QAI, while the rest is influenced by other variables. The path coefficient results appear in Table 6 below:

Table (6)
Path coefficient results of the warp PLS method

Hypothesis	Path Coefficients	P-Value	Conclusion
H_1: The higher the user's ability, the higher the QAIS.	0.657	< 0.001	Accepted
H_2: The higher the organizational culture, the higher the QAIS.	0.586	< 0.001	Accepted
H_3: The higher the QAIS, the higher the QAI.	0.439	< 0.001	Accepted

Based on table 6, the research results can be explained as follows. The influence of user ability on the QAIS has a coefficient value of 0.657 and a p-value of < 0.001. Thus hypothesis 1 (H_1) is accepted. The results show that the higher the level of user ability, the higher the QAIS. If users have high expertise, then they will provide very valuable input in the development of accounting information systems. Users have experience in implementing the system starting from input, processing and output of data so that based on this experience it can be used in the system development process to make it higher quality. The low level of knowledge and abilities possessed by users in the process of implementing an AIS can cause users to be hampered so that the QAIS is affected. Lack of user capability is one of the causes of low QAIS so that the use of the existing system is not optimal. In addition, a lack of user capability can result in the completion of work that is the responsibility of each user not being optimal. The ability of information system users to operate IS plays a very important role so that the system can operate optimally. Based on the answers from respondents, it is known that users have good abilities so that the QAIS is good.

If users have knowledge of AIS, they understand the work associated with the implemented system. In addition, those who are able to use AIS can express the need for information that is useful in completing work. Employees are also willing to provide input in system development to improve their ability to work with the system currently used by the company.

The findings of this research show that when system users have better abilities, the QAIS will improve. An AIS will run well if users have the ability to understand, use and apply the system to produce information that is useful for decision making. In this way, user capabilities can have an impact on increasing the quality of the accounting information system. The results of this study support the research of Neely and Cook (2011); Meiryani (2014); Nurhayati (2015); Shein (2015); Alfiah and Indahwati (2015); Indahwati (2015); Susanto and Meiryani (2018). Putri et al., (2023) also found that human resource competence and task suitability support the application of accounting information systems. Likewise Surtikanti et al., (2021); Ngo (2023) found empirical evidence that user participation in the system has an impact on the accounting information system.

The second hypothesis, H_2), tests the influence of organizational culture on the quality of accounting information systems, has a coefficient value of 0.586 and a p-value of < 0.00, hypothesis 2 (H_2) is accepted. The results of this research show that the pattern of shared basic assumptions discovered, created and developed by the organization can determine the attitudes, behavior and responsibilities of members, as well as become a benchmark in each program controlled by the company so that it can influence the quality of the accounting information system. These results illustrate that if a company has a strong organizational culture, organizational members will more easily accept and adapt to changes, including changes to the accounting information system. Therefore, organizational culture needs to be developed in such a way that it is able to improve the quality of accounting information systems. Organizations design accounting information systems to meet their needs. Organizational culture makes a significant contribution to optimizing the use of AIS. Organizational culture can also create unity between organizational members, as well as control in the implementation of AIS. A strong organizational culture guarantees user stability in the context of AIS maintenance, effective and efficient behavior at work, as well as post-AIS implementation initiatives. Apart from that, culture can encourage employees to optimize the use of AIS in carrying out innovation. Thus, OC can influence the quality of the accounting information system. This result support research by Claver et al., (2001); Alony et al., (2007); Indeje and Zheng (2010); Salehi and Abdipour (2011); Carolina (2014); Rapina (2014); Wisna (2015); Aldegis (2018); Nurliyani et al., (2020); Nguyen and Nguyen (2020); Anggraeni and Winarningsih (2021); Binh et al., (2022); Qatawneh (2023). However, the research does not match with Nurhayati et al., (2023) which found no influence of OC on the QAIS.

The next result, testing hypothesis 3 (H_3) shows that the influence of the QAIS on the realization of the QAI has a coefficient value of 0.439 and a p-value of <0.00, hypothesis 3 (H_3) is accepted. This found shows that the QAIS can help managers supply quality information. A QAIS can have an impact on reducing errors in reporting AI so that the quality of the information produced becomes better. A QAIS can guarantee the correctness of financial reports and financial reports published by the company. This results support O'Brien and Marakas (2010); Salehi and Abdipour (2011); Onaolapo and Adotayo (2012); Komala (2012); Rapina (2014); Nurhayati (2015); Shein (2015); Bachmid (2016); Ftriati and Susanto (2017); Aldegis (2018); Ramadan (2018); Anggraeni and Winarningsih (2021); Yanti and Pratiwi (2022). Meanwhile, research results from Huynh (2021) show empirical evidence that acceptance of accounting information systems in business transmits some of the influence of OC on the QAI.

5. Conclusion and Recommendation

This research was conducted to identify how the influence of UCAP and OC influences the QAIS and their impact on the QAI in hotel companies in the city of Semarang, Indonesia. The results show

that the influence of UCAP and OC is positive and able to improve the QAIS. The higher the user's ability, the higher the QAIS. Organizational norms, values and climate strengthen the quality of the accounting information system. Furthermore, this research found that the quality of the information system is significantly influenced by the quality of the information system. Thus, it can be said that good quality information is produced due to the existence of a quality accounting information system. This research uses a survey method by distributing questionnaires via Google Form, so that respondents can express their opinions according to the facts they face. The model in this research can contribute to analyzing the influence of individuals and organizations on AIS quality. This research uses PLS analysis considering the relatively small number of samples. Apart from that, the variables used are latent variables and the analysis is carried out using latent variable scores. PLS is proven to have better abilities in confirming and explaining the latent influence of user capabilities and organizational culture on AIS quality, this is proven by the model test results which show the strength of the influence of individual and organizational factors is 64%, and is able to explain the influence of AIS quality on IA quality.

These findings have implications for hotel company policies in efforts to improve the quality of information through improving the quality of information systems. Hotel companies must improve employee capabilities, especially employees in the accounting department and strengthen organizational culture by building norms, values and a good organizational climate.

Although this research has made academic contributions and revealed its main objectives, this research still has several limitations. First, the results of this research use organizational culture, especially among accounting department hotel employees in the city of Semarang, Indonesia. Therefore, this may be difficult to apply in the context of organizational culture in other companies in Indonesia and in other countries. Furthermore, the results of this research were obtained mainly from hotel employees in the accounting department, so it is likely that they would experience difficulties if carried out in other industries, such as the manufacturing, banking or transportation industries. Future research can develop this research, for example by adding independent variables such as top management support, internal control and organizational structure. Therefore, future research should include other variables to obtain different and better results and conclusions.

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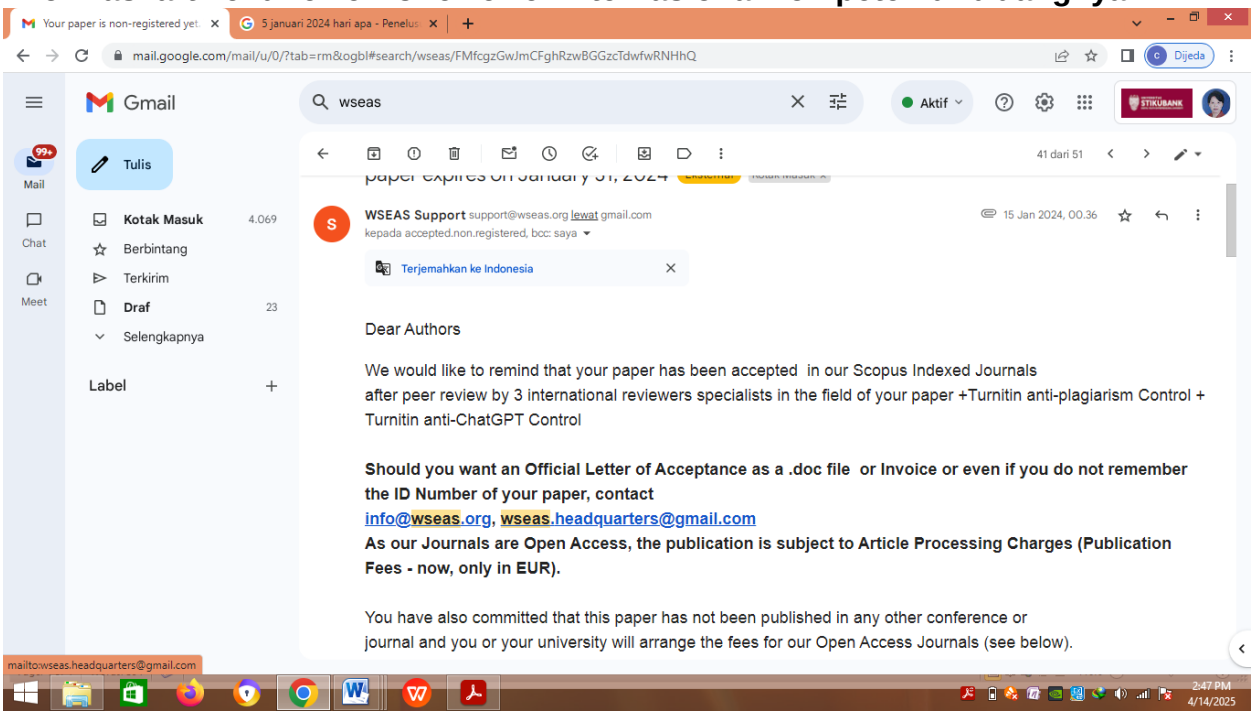

Reviewer 3

What are the directions of future research in this area?

It is necessary that the authors clearly discuss how their work provides a contribution beyond alternative studies.

In the conclusions section, the authors summarize the main points of their study. The authors should explain the contribution of their methodology in comparison to the methodologies of other researchers. In addition, in the conclusions section, the authors should refer to the advantages of their method. They should emphasize and analyze them in detail.

Section “3.3- Data analysis” is poor and needs extension.

Jumat, 2 Februari 2024
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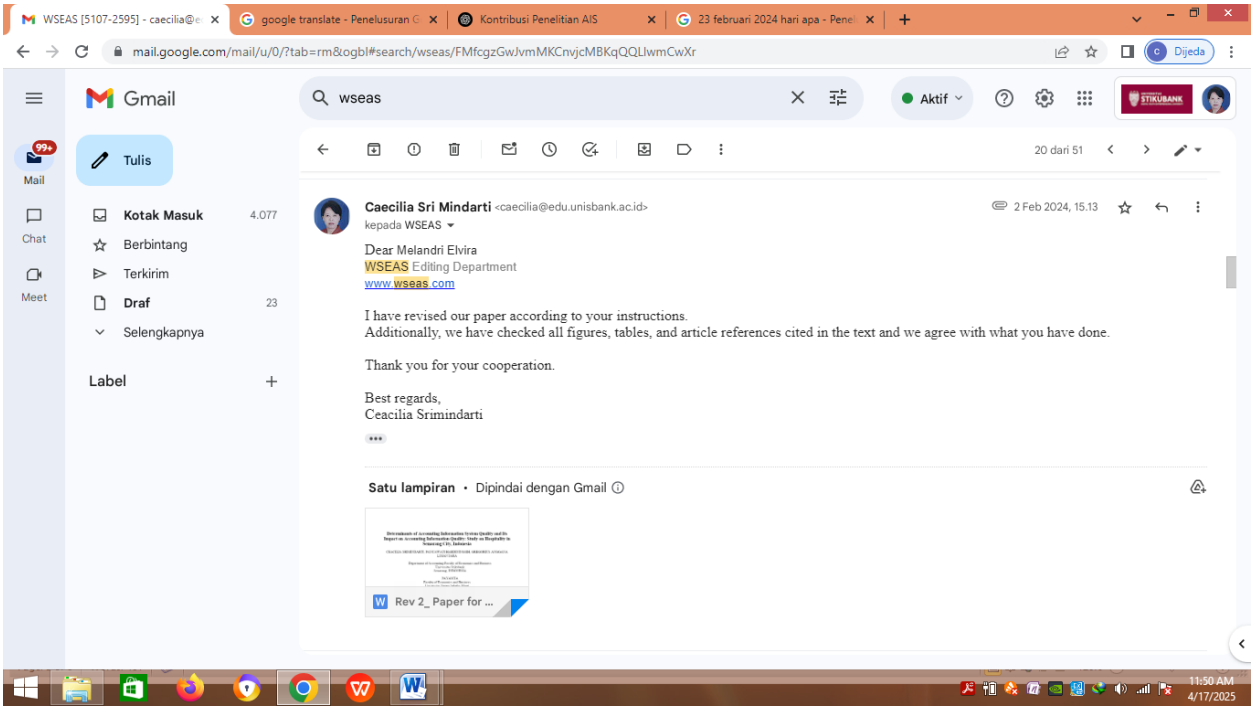

Determinants of Accounting Information System Quality and Its Impact on Accounting Information Quality: Study on Hospitality in Semarang City, Indonesia

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Abstract: - This research intend to investigate user capabilities and culture of organization on the quality of accounting information system and its impact on information quality. A quantitative approach was adopted, and 82 questionnaires were distributed to hotel employees in Semarang, Indonesia working in the accounting department. Partial least squares are used to achieve numerical results that can explain the phenomenon under study. The research results show that users' technical abilities and organizational culture have a positive effect on the quality of accounting information systems. The influence of users' technical capabilities and organizational culture on the quality of accounting information systems has an impact on the quality of accounting information. This research is one of the first to link user capabilities and culture of organization to the quality of accounting information and its impact on information quality. This contributes to decisions usefulness theory, highlighting systems of accounting information systems and quality of information, systems of accounting information are created to produce good quality information that can be used as a basis for corporate decision making. The results also contribute to the systems of accounting information literature.

Key words: - Accounting information, Accounting information system, Hospitality, Information Quality, Organizational culture, Technical abilities, User capability

1 Introduction

Currently, information technology (IT) is experiencing very rapid development and progress. This condition will influence companies in choosing a good, effective and efficient system. One of the influences of improving IT is developments in accounting data processing. The development of IT has a broad affect on business aspects, including the hotel business sector. All activities from reservations to payment and checkout processes can be carried out using information technology. Hotel businesses need to integrate all components to generate quality information (McLeod & Schell, 2007). Hospitality is a company engaged in providing paid lodging services, currently depending on the quality of the information system (IS) and the facilities provided to generate service income. Each company has unique characteristics so that they will be different in the process and managing data in providing information to users (Hansen et al., 2009).

The problem often faced by companies including hotels is the lack of clarity and completeness of the information presented as a basis for decision making. Issues arising from the phenomenon of accounting information quality include suboptimal conditions regarding the IT, which requires management of information systems for data access. A phenomenon that occurs is that the quality of accounting information (AI) is not yet good in hotels in

Indonesia, as experienced by the Kuta Bali Residence Hotel which experienced bankrup. The main cause is errors in decision making because vendor determination is not carried out through a tender process to get the best alternative vendor. Another phenomenon occurred at a three-star hotel in Medan, Indonesia. Management has violated employee rights in salaries and service fees that employees usually get every month, the hotel management is very bad. This shows that poor quality accounting information will disrupt the decision-making process that will be used in developing the company, especially in the hotel industry. The limitation of previous research regarding the quality of AIS is that there is no complete study that combines individual and organizational factors. So the main aim of this research is to know how the role of user capabilities (individual factors) and organization (organizational culture) influences AIS to be of higher quality. With the elements of user capability and organizational culture (OC) within an organization, these two factors are expected to improve the quality of the AIS implemented by hotel companies. The AIS greatly influences the final results of the financial reporting submitted by the company.

On the other hand, user capabilities and culture of organization will determine the quality of AIS. User ability is a capacity of person to execute sundry duty in a specific job (Robbins, 2014). User capabilities are important in developing existing AIS. Companies need employees who have high skills and are willing to be involved in developing AIS. Users have an important role in system implementation and cannot be separated from the system development process. Meanwhile, culture of organization makes a significant contribution to the effectiveness of AIS, because the system is closely aligned with company standards, so culture of organization has a big effect on the adoption of the system used. When designing an information system for a company, an information system designer cannot simply alter the standard which have become the OC. They must do something that will make the system of information more fit until culture will become one part of the IS. OC can influence the way people behave, including in receiving information systems. O'Brien and Marakas (2010) stated that IS can help managers by supply the information needed to perform their duties. Systems of information should be able to generate accurate information efficiently. A quality of AIS can have an affect on the quality of the information produced. In this regard, this research intend to investigate the influence of user capabilities and culture of organization on the QAIS and their effect on the QAI.

2 Problem Formulation

This study refers to the decision utility theory which said that QAI is beneficial for users in making decisions. Decision utility theory became a basis for preparing of the Financial Accounting Standard Boards (FASB). AI is said beneficial if it able meet the decision makers' needs. The level of needs of financial report users' needs to be considered in presenting accounting information.

Accounting Principle Board (APB) Statement No. 4 concerning about Accounting Principles for Financial Statements of Business Enterprises (1970) introduced the idea of the content of the qualities that make financial information utility, namely relevant, understandable, checkable, neutral, timely, comparable and complete. This is proper with the features of the decision-usefulness theory proposed by Staubus in 1954 and does not conflict with the basic framework of the FASB which was prepared later in 1980. Management applies accounting standards because it wants to disclose accounting information that describes financial performance in the form of reporting finance. The theory of decision utility of information of accounting is described in the form of rules that must be meet by financial reporting elements so that it can be used to make economic decisions.

Standard Financial Accounting Concept (SFAC) No. 2 concerning characteristics qualitatively of AI describes primary quality, its content and secondary quality. The primary qualities of information that are beneficial in making economic decisions are value relevance and reliability. To be relevant, information must be logic. AI must have the capability to make a difference in a decision. This is achieved by

assisting users to justify their expectations. While relevant is defined as quality providing assurance that information is valid.

Given the problem that financial reports have the function of being accountable to owners and providing beneficiall information for funder, financial reports must trustworthy and relevance. Hence, to cope with this trouble, a decision utility approach is used to make financial reports based on historical costs more beneficial.

Decision usefulness theory is closely related to accounting information systems (AIS) and information quality. To overcome system problems, managers are needed who have properly implemented organizational culture (OC) as well as good and developed user capabilities. AIS are a concept based on the theory of information utility, where AIS are created to produce good quality information and can later be used as a basis for decision making by users.

2.1 The influence of User Capabilities on the QAIS

Ability is defined as a person's capacity to do sundry duty (Robbins (2014). Meanwhile, Gibson (2006) states that capability or ability shows a person's potential to perform a duty. These abilities can be physical abilities such as computer skills or mental abilities such as making decisions, where a person can choose to use or not use these abilities. According to Robbins and Coulter (2014), user capabilities can be assessed from how users run existing IS. When a user of a system can master and use an information system well, a person's personal technical abilities can be assessed as good because the user can run an existing system. Apart from that, the user's ability to operate the new IS is very much needed, this is important in terms of operating the system so that it can operate optimally.

A user's personal ability is a person's ability to master and use an IS well. Personal technical abilities in operating an accounting information system are very necessary to reduce errors and failures in operating the system (Neely & Cook, 2011). This shows that the capabilities of user personnel influence the quality of design and information systems. If users have high expertise, then they will provide very valuable input in the development of AIS. Users have experience in implementing the system starting from input, processing and output of data. This experience can be used in the system development process so that it becomes higher quality and meets needs. In this way, user capabilities can have an impact on the QAIS. Personal technical abilities are even considered an important part of the success of an AIS. Research results from Meiryani (2014); Susanto and Meiryani (2018); Herwanti et al., (2022) found that user capabilities have an impact on improving the quality of AIS.

2.2 The Influence of Organizational Culture on the QAIS

OC refers to a system of shared meanings held by members, and differentiates an enterprise from others (Robbins and Coulter, 2014). OC is a pattern of shared basic assumptions that is discovered, created and developed by an organization. Organizational culture determines the attitudes, behaviour, responsibilities of members, and becomes a benchmark in each program controlled by the enterprise so that it can influence the quality of the AIS (Nguyen & Nguyen, 2020). Every development or change in the AIS in a enterprise requires all members of the organization to adapt to these changes. If the OC in the company is weak, there is a high possibility of resisting change, including changes to the AIS. However, if the company has a high OC, organizational members will more easily accept and adapt to these changes. Claver et al., (2001) stated that OC makes a significant contribution to the effectiveness of AIS. Kendall and Kendall (2011) say that OC is a key element of how people use information and IS. OC usually embedded in IS. Research results from Carolina (2009); Wisna (2015); Aldegis (2018); Binh et al., (2022) found that OC has an impact on improving the quality of AIS. However, Salehi and Abdipour (2011) found that one of the factors that was a barrier to the formation of AIS was OC.

2.3 The Influence of the QAIS on the QAI

An AIS is a framework for coordinating resources to convert input to economic information that is used in carrying out the activities of a firm and providing AI to stakeholders (Ngo, 2023). The

term AIS quality submitted by Sacer et al., (2006) is used to indicate the integration of sundry AIS elements. The QAIS referred to the functioning of the AIS as a provider of QAI.

The quality of an AIS focuses on system performance which consists of hardware, software, policies and procedures which can supply the information needed by users, including being easy to use, easy to access and reliable. The quality of an AIS can help managers supply the information needed to perform their functions (O'Brien & Marakas (2010). One way the fruitfulness of an AIS can be assessed from the elements of information quality (DeLone & McLean, 2003). AIS can correct validity of financial reports (Salehi & Abdipour, 2011). Wongsim et al., (2011) stated that the dimensions of information quality (IQ) have a relationship with the AIS adoption process. Sacer et al., (2006) explained that the relationship between AIS and business reporting. Likewise, Onaolapo and Odetayo (2012) explain that AIS can be assessed by their impact on QAI and company facilitation. The study by Xu (2009) show that QAIS can be the competitive advantages for organization. Likewise, research by Komala (2012) shows that the QAIS has an influence on the QAI. Rapina's (2015) research show that the QAIS has a positive effect on the QAI.

Information quality is the level of good or bad data that has been produced by the system in providing benefits or meaning. Information quality is an important factor that influences service (Nasser et al., 2006). In producing quality information, the human role remains the most dominant, it is said to be dominant because only a small part can be done by tools to produce quality information.

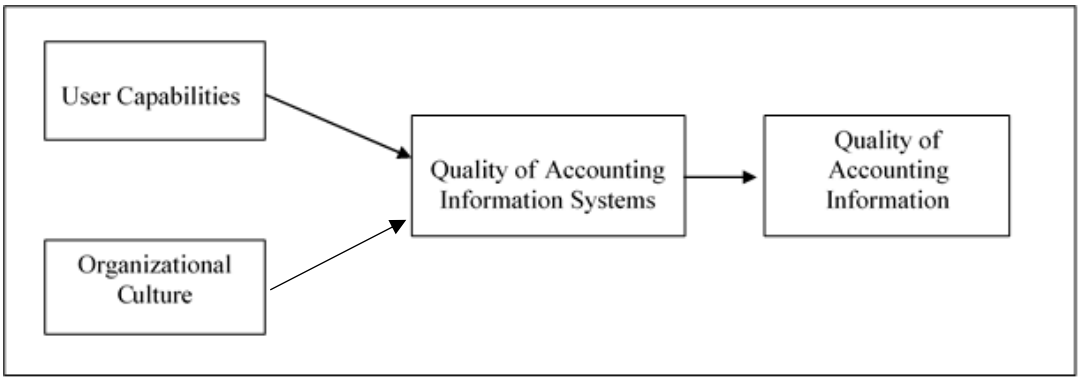
2.4 State Hypotheses

H_1: Users capabilities have a positive influence on the QAIS

H_2: Organizational culture has a positive effect on the QAIS.

H_3: The QAIS has a positive effect on the QAI.

Figure (1)
Empirical research model



3 Problem Solution

Quantitative descriptive analysis methodology is used to analyse the influence of user capabilities and organizational culture on the QAIS and their impact on the QAI.

3.1 Data and Sample Construction

This research is a quantitative study that explains the influence of user capabilities, organizational culture and QAIS on the QAI in hotel companies in the city of Semarang, Indonesia. The type of data used in this research is primary data sourced from respondents' answers. The population in this study were all hotel companies in the city of Semarang, Indonesia. The reason for choosing a hotel company is because the city of Semarang is one of the tourist destinations in Indonesia, so many investors are interested in investing in the hotel sector as a promising business. The unit of analysis is a hotel company, while the unit of observation is the part related to the accounting function. There were 82 participan in thisstudy. The data were analysed using PLS warp.

3.2 Measurement of Variables

This research uses two independent variables consisting of user capabilities and organizational culture, one mediating variable, namely the QAIS and one dependent variable, the QAI. Table 1 below explains the operational definitions of the variables used.

Table (1)
Operational Definition

No	Variable	Dimensions	Indicator
1	User Capabilities	Knowledge	- General knowledge about AIS. - Basic knowledge of AIS
		Ability	- Using a computer - Operating the system
		Expertise	- Proficient in operating applications
2	Organizational culture	Norms	- There are rules and regulations that are obeyed by members of the organization - Results orientation - People orientation
		Value	- Aggressiveness - Dare to take risks and innovate - Risk level
		Organizational Climate	- Conditions interaction between workers in the organization - Conditions interaction between employees and parties outside - Setting the job layout physically influences the work to be executed in a coordinated system
3	Quality of Accounting Information Systems	Integration	- The system can facilitate the different functional areas - Integration between accounting information system components and sub systems
		Flexibility	- The information system can adapt to user needs - IS can adapt to environmental changes
		Accessibility	- Use of flexible computerized systems - Ease to access
		Formalization	- The type of additional information required does not change the information system - The system facilitates required formal communications
4	Quality of Accounting Information	Accurate	- In accordance with the existing situation and conditions - One unit of information
		Relevant	- The information required is as received - The information does not contain unrelated matters
		On Time	- Information available when needed - Information is easily accessible for timely decision making
		Complete	- The information provided is complete according to needs

			- The type of additional information required does not change the information system

3.3 Data Analysis

The population in this study were all hotel companies in the city of Semarang. The reason for choosing a hotel company is because Semarang is one of the tourist destinations in Indonesia. There were 130 questionnaires distributed to respondents, but 43 questionnaires were not returned. Of the 87 questionnaires that were returned, 5 respondents answered incomplete, so the total number of questionnaires that could be used for analysis was 82. Respondents in this study were users of AIS. who works in the accounting department. The analytical tool used for conceptual model testing and hypothesis testing in this research uses Warp PLS. This analysis was used considering that there was a limited number of samples while the model being built was relatively complex. The tests carried out included testing the outer model and inner model, then continued with hypothesis testing.

$$QAIS = \alpha + \beta_1 UCAP + \beta_2 OC + \varepsilon \quad 1)$$
$$QAI = \alpha + \beta_3 QAIS + \varepsilon \quad 2)$$

Where QAIS is the quality of the accounting information system, UCAP is user capability, OC is organizational culture, and QAI is the quality of accounting information.

4. Results and Discussion

4.1 Descriptive Statistics

Table 2 below depicts the descriptive statistics of UCAP, OC, QAIS and QIA. The minimum values are 1.78, 2.62, 1.00 and 2.20 respectively, while the maximum values are 5.00, 5.00, 4.76 and 4.81. The mean values are 4.77, 4.93, 4.69 and 4.81 respectively, while the standard deviation values are 0.94, 0.85, 1.47 and 1.59.

Table (2)
Statistics of Descriptive

	N	Minimum	Maxsimum	Mean	Std. Deviation
UCAP	**82**	**1.78**	**5.00**	**4.77**	**0.94391**
OC	**82**	**2.62**	**5.00**	**4.93**	**0.85260**
QAIS	**82**	**1.00**	**4.76**	**4.69**	**1.47283**
QIA	**82**	**2.20**	**4.92**	**4.81**	**1.58637**

4.2 Measurement Model (Outer Model)

The results of this research show that the indicators are all valid and reliable, because they meet convergent validity, as can be seen in Table 3. The loading factor value for all indicators is greater than 0.7. Apart from that, it can also be seen that the AVE value is greater than 0.5.

Table (3)
Values of combined loadings and ross – loading

Variable	Value	AVE	p-value	Conclusion
User Capabilities		**0.731**		
KP1	0.867			
KP2	0.816		< 0001	Valid
KP3	0.929			
KP4	0.806			
Organizational culture		**0.723**		
BO1	0.767			
BO2	0.899			
BO3	0.884			
BO4	0.843			
BO5	0.827		< 0.001	Valid
BO6	0.798			
BO7	0.876			
BO8	0.889			
BO9	0.895			
Quality of Accounting Information Systems		**0.585**		
KSI1	0.816			
KSI2	0.835			
KSI3	0.751			
KSI4	0.752			
KSI5	0.763		< 0.001	Valid
KSI6	0.729			
KSI7	0.697			
KSI8	0.781			
KSI9	0.786			
Quality of Accounting Information		**0.757**		
KI1	0.804			
KI2	0.760			
KI3	0.806			
KI4	0.867		< 0.001	Valid
KI5	0.836			
KI6	0.873			
KI7	0.892			
KI8	0.846			

Source: Output wrapPLS

Table (4)
Correlation between variables with squarer roots of AVEs

	KP	BO	KSI	KI
KP	**0.856**	0.667	0.743	0.575
BO	0.657	**0.854**	0.638	0.427
KSI	0.735	0.649	**0.775**	0.588
KI	0.576	0.425	0.588	**0.793**

The test of discriminant validity shows that the model meets discriminant validity. The test results are presented in Table 4, showing that the square root value of AVE is greater than the correlation value between constructs

4.3 Structural Model (Inner Model)

The R-square results of all endogenous variables show the predictive ability of the model. The R-square values of 0.75, 0.50 and 0.25 (Hair et al., 2017) indicate that the ability of the endogenous variables to predict the model.

Table (5)
R-square results

Variable	R-Squared	Adjusted R-Squared
QAIS	0.646	0.642
QAI	0.353	0.351

From Table 5, it can be concluded that the endogenous variables accounting information system quality and accounting information quality have moderate ability (0.642 and 0.351) in predicting the model. It can be said that UCAP and OC have the ability to forecast the QAIS by 64.2%, while the rest is determined by other variables. Furthermore, the QAIS has a predictive ability of 35.1% of the QAI, while the rest is influenced by other variables. The path coefficient results appear in Table 6 below:

Table (6)
Path coefficient results of the warp PLS method

Hypothesis	Path Coefficients	P-Value	Conclusion
H_1: The higher the user's ability, the higher the QAIS.	0.657	< 0.001	Accepted
H_2: The higher the organizational culture, the higher the QAIS.	0.586	< 0.001	Accepted
H_3: The higher the QAIS, the higher the QAI.	0.439	< 0.001	Accepted

Based on table 6, the research results can be explained as follows. The influence of user ability on the QAIS has a coefficient value of 0.657 and a p-value of < 0.001. Thus hypothesis 1 (H_1) is accepted. The results show that the higher the level of user ability, the higher the QAIS. If users have high expertise, then they will provide very valuable input in the development of accounting information systems. Users have experience in implementing the system starting from input, processing and output of data so that based on this experience it can be used in the system development process to make it higher quality. The low level of knowledge and abilities possessed by users in the process of implementing an AIS can cause users to be hampered so that the QAIS is affected. Lack of user capability is one of the causes of low QAIS so that the use of the existing system is not optimal. In addition, a lack of user capability can result in the completion of work that is the responsibility of each user not being optimal. The ability of information system users to operate IS plays a very important role so that the system can operate optimally. Based on the answers from respondents, it is known that users have good abilities so that the QAIS is good.

If users have knowledge of AIS, they understand the work associated with the implemented system. In addition, those who are able to use AIS can express the need for information that is useful in completing work. Employees are also willing to provide input in system development to improve their ability to work with the system currently used by the company.

The findings of this research show that when system users have better abilities, the QAIS will improve. An AIS will run well if users have the ability to understand, use and apply the system to produce information that is useful for decision making. In this way, user capabilities can have an impact on increasing the quality of the accounting information system. The results of this study support the research of Neely and Cook (2011); Meiryani (2014); Nurhayati (2015); Shein (2015); Alfiah and Indahwati (2015); Indahwati (2015); Susanto and Meiryani (2018). Putri et al., (2023) also found that human resource competence and task suitability support the application of accounting information systems. Likewise Surtikanti et al., (2021); Ngo (2023) found empirical evidence that user participation in the system has an impact on the accounting information system.

The second hypothesis, H_2), tests the influence of organizational culture on the quality of accounting information systems, has a coefficient value of 0.586 and a p-value of < 0.00, hypothesis 2 (H_2) is accepted. The results of this research show that the pattern of shared basic assumptions discovered, created and developed by the organization can determine the attitudes, behavior and responsibilities of members, as well as become a benchmark in each program controlled by the company so that it can influence the quality of the accounting information system. These results illustrate that if a company has a strong organizational culture, organizational members will more easily accept and adapt to changes, including changes to the accounting information system. Therefore, organizational culture needs to be developed in such a way that it is able to improve the quality of accounting information systems. Organizations design accounting information systems to meet their needs. Organizational culture makes a significant contribution to optimizing the use of AIS. Organizational culture can also create unity between organizational members, as well as control in the implementation of AIS. A strong organizational culture guarantees user stability in the context of AIS maintenance, effective and efficient behavior at work, as well as post-AIS implementation initiatives. Apart from that, culture can encourage employees to optimize the use of AIS in carrying out innovation. Thus, OC can influence the quality of the accounting information system. This result support research by Claver et al., (2001); Alony et al., (2007); Indeje and Zheng (2010); Salehi and Abdipour (2011); Carolina (2014); Rapina (2014); Wisna (2015); Aldegis (2018); Nurliyani et al., (2020); Nguyen and Nguyen (2020); Anggraeni and Winarningsih (2021); Binh et al., (2022); Qatawneh (2023). However, the research does not match with Nurhayati et al., (2023) which found no influence of OC on the QAIS.

The next result, testing hypothesis 3 (H_3) shows that the influence of the QAIS on the realization of the QAI has a coefficient value of 0.439 and a p-value of <0.00, hypothesis 3 (H_3) is accepted. This found shows that the QAIS can help managers supply quality information. A QAIS can have an impact on reducing errors in reporting AI so that the quality of the information produced becomes better. A QAIS can guarantee the correctness of financial reports and financial reports published by the company. This results support O'Brien and Marakas (2010); Salehi and Abdipour (2011); Onaolapo and Adotayo (2012); Komala (2012); Rapina (2014); Nurhayati (2015); Shein (2015); Bachmid (2016); Ftriati and Susanto (2017); Aldegis (2018); Ramadan (2018); Anggraeni and Winarningsih (2021); Yanti and Pratiwi (2022). Meanwhile, research results from Huynh (2021) show empirical evidence that acceptance of accounting information systems in business transmits some of the influence of OC on the QAI.

5. Conclusion and Recommendation

This research was conducted to identify how the influence of UCAP and OC influences the QAIS and their impact on the QAI in hotel companies in the city of Semarang, Indonesia. The results show

that the influence of UCAP and OC is positive and able to improve the QAIS. The higher the user's ability, the higher the QAIS. Organizational norms, values and climate strengthen the quality of the accounting information system. Furthermore, this research found that the quality of the information system is significantly influenced by the quality of the information system. Thus, it can be said that good quality information is produced due to the existence of a quality accounting information system. This research uses a survey method by distributing questionnaires via Google Form, so that respondents can express their opinions according to the facts they face. The model in this research can contribute to analyzing the influence of individuals and organizations on AIS quality. This research uses PLS analysis considering the relatively small number of samples. Apart from that, the variables used are latent variables and the analysis is carried out using latent variable scores. PLS is proven to have better abilities in confirming and explaining the latent influence of user capabilities and organizational culture on AIS quality, this is proven by the model test results which show the strength of the influence of individual and organizational factors is 64%, and is able to explain the influence of AIS quality on IA quality.

These findings have implications for hotel company policies in efforts to improve the quality of information through improving the quality of information systems. Hotel companies must improve employee capabilities, especially employees in the accounting department and strengthen organizational culture by building norms, values and a good organizational climate.

Although this research has made academic contributions and revealed its main objectives, this research still has several limitations. First, the results of this research use organizational culture, especially among accounting department hotel employees in the city of Semarang, Indonesia. Therefore, this may be difficult to apply in the context of organizational culture in other companies in Indonesia and in other countries. Furthermore, the results of this research were obtained mainly from hotel employees in the accounting department, so it is likely that they would experience difficulties if carried out in other industries, such as the manufacturing, banking or transportation industries. Future research can develop this research, for example by adding independent variables such as top management support, internal control and organizational structure. Therefore, future research should include other variables to obtain different and better results and conclusions.

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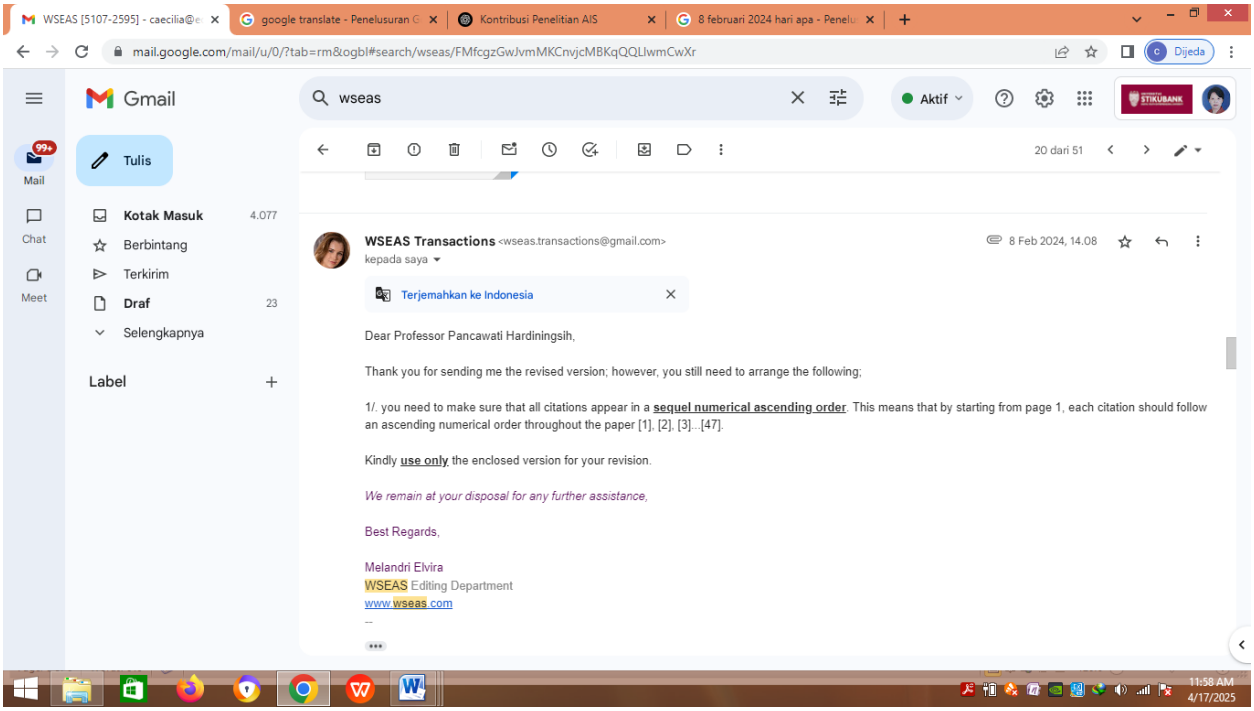

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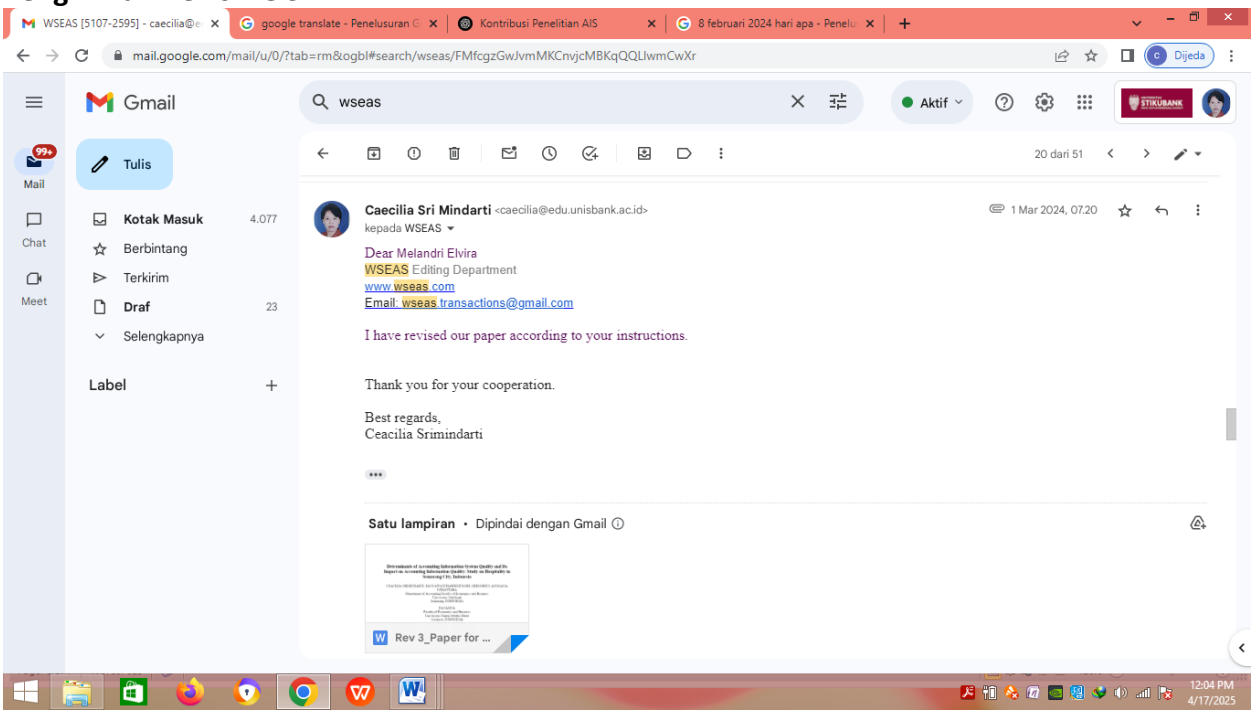

Determinants of Accounting Information System Quality and Its Impact on Accounting Information Quality: Study on Hospitality in Semarang City, Indonesia

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Abstract: - This research intends to investigate the user capabilities and culture of an organization on the quality of accounting information systems and its impact on information quality. A quantitative approach was adopted, and 82 questionnaires were distributed to hotel employees in Semarang, Indonesia working in the accounting department. Partial least squares are used to achieve numerical results that can explain the phenomenon under study. The research results show that users' technical abilities and organizational culture have a positive effect on the quality of accounting information systems. The influence of users' technical capabilities and organizational culture on the quality of accounting information systems has an impact on the quality of accounting information. This research is one of the first to link user capabilities and the culture of the organization to the quality of accounting information systems and its impact on information quality. This contributes to decision usefulness theory, highlighting systems of accounting information systems and quality of information, systems of accounting information are created to produce good quality information that can be used as a basis for corporate decision-making. The results also contribute to the systems of accounting information literature.

Key-Words: - Accounting information system, Hospitality, Information Quality, Organizational culture, Technical abilities, User capability.

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1 Introduction

Currently, information technology (IT) is experiencing very rapid development and progress. This condition will influence companies in choosing a good, effective, and efficient system. One of the influences of improving IT is developments in accounting data processing. The development of IT has a broad effect on business aspects, including the hotel business sector. All activities from reservations to payment and checkout processes can be carried out using information technology. Hotel businesses need to integrate all components to generate quality information, [1]. Hospitality is a company engaged in providing paid lodging services, currently depending on the quality of the information system (IS) and the facilities provided to generate service income. Each company has unique characteristics so they will be different in the process and managing data in providing information to users, [2].

The problem often faced by companies including hotels is the lack of clarity and completeness of the information presented as a basis for decision making. Issues arising from the phenomenon of accounting information quality include suboptimal conditions regarding IT, which requires the management of information systems for data access. One issue that arises in Indonesian hotels is that the quality of accounting information (AI) is still lacking, as the Kuta Bali Residence Hotel discovered when it went bankrupt. The main cause is errors in decision-making because vendor determination is not carried out through a tender process to get the best alternative vendor. Another phenomenon occurred at a three-star hotel in Medan,

Indonesia. Management has violated employee rights in salaries and service fees that employees usually get every month, the hotel management is very bad. This shows that poor-quality accounting information will disrupt the decision-making process that will be used in developing the company, especially in the hotel industry. The limitation of previous research regarding the quality of AIS is that there is no complete study that combines individual and organizational factors. The primary goal of the study is to understand how user capabilities (individual variables) and organizational culture (organizational culture) affect the ability of AIS to be of better quality. With the elements of user capability and organizational culture (OC) within an organization, these two factors are expected to improve the quality of the AIS implemented by hotel companies. The AIS greatly influences the final results of the financial reporting submitted by the company, [3].

On the other hand, user capabilities and the culture of the organization will determine the quality of AIS. User ability is the capacity of a person to execute sundry duties in a specific job [4]. User capabilities are important in developing existing AIS. Companies need employees who have high skills and are willing to be involved in developing AIS. Users have an important role in system implementation and cannot be separated from the system development process. Meanwhile, the culture of the organization makes a significant contribution to the effectiveness of AIS, because the system is closely aligned with company standards, so the culture of the organization has a big effect on the adoption of the system used. When designing an information system for a company, an information system designer cannot simply alter the standard which has become the OC. They must do something that will make the system of information more fit until culture becomes one part of the IS. OC can influence the way people behave, including in receiving information systems. According to [5], IS may assist managers by providing the data they need to carry out their responsibilities. Information systems must be able to produce correct information quickly. The quality of AIS can have an effect on the quality of the information produced [3]. In this regard, this research intends to investigate the influence of user capabilities and the culture of organization on the QAIS and their effect on the QAI.

2 Problem Formulation

This study refers to the decision utility theory which said that QAI is beneficial for users in making decisions. Decision utility theory became a basis for preparing of the Financial Accounting Standard Boards (FASB) [6]. AI is said beneficial if it is able to meet the decision makers' needs. The level of needs of financial report users needs to be considered in presenting accounting information.

About Accounting Principles for Financial Statements of Business Enterprises, the Accounting Principles Board (APB) introduced the concept of the content of the qualities that make financial information useful in Statement No. 4 (1970). These qualities are relevant, understandable, checkable, neutral, timely, comparable, and complete. This is proper with the features of the decision-usefulness theory proposed by Staubus in 1954 and does not conflict with the basic framework of the FASB which was prepared later in 1980 [6]. Management applies accounting standards because it wants to disclose accounting information that describes financial performance in the form of reporting finance. The theory of decision utility of information of accounting is described in the form of rules that must be met by financial reporting elements so that it can be used to make economic decisions.

Standard Financial Accounting Concept (SFAC) No. 2 concerning characteristics qualitatively of AI describes primary quality, its content, and secondary quality. The primary qualities of information that are beneficial in making economic decisions are value relevance and reliability. To be relevant, information must be logical. AI must have the capability to make a difference in a decision. This is achieved by assisting users to justify their expectations. While relevant is defined as quality assuring that information is valid.

Given the problem that financial reports have the function of being accountable to owners and providing beneficial information for the funder, financial reports must be trustworthy and relevant. Hence, to cope with this trouble, a decision utility approach is used to make financial reports based on historical costs more beneficial.

Decision usefulness theory is closely related to accounting information systems (AIS) and information quality. To overcome system problems, managers are needed who have properly implemented organizational culture (OC) as well as good and developed user capabilities. The idea behind AIS is founded on the information utility theory. AIS is designed to generate high-quality data that users may utilize as a foundation for decision-making.

2.1 The Influence of User Capabilities on the QAIS

Ability is defined as a person's capacity to do sundry duties [7]. Meanwhile, [8] states that capability or

ability shows a person's potential to perform a duty. These abilities can be physical abilities such as computer skills or mental abilities such as making decisions, where a person can choose to use or not use these abilities. According to [7], user capabilities can be assessed from how users run existing IS. When a user of a system can master and use an information system well, a person's technical abilities can be assessed as good because the user can run an existing system. Apart from that, the user's ability to operate the new IS is very much needed, this is important in terms of operating the system so that it can operate optimally.

A user's ability is a person's ability to master and use an IS well. Personal technical abilities in operating an accounting information system are very necessary to reduce errors and failures in operating the system [9]. This shows that the capabilities of user personnel influence the quality of design and information systems. If users have high expertise, then they will provide very valuable input in the development of AIS. Users have experience in implementing the system starting from input, processing, and output of data. This experience can be used in the system development process so that it becomes higher quality and meets needs. In this way, user capabilities can have an impact on the QAIS. Personal technical abilities are even considered an important part of the success of an AIS. Research results from [10], [11], [12] found that user capabilities have an impact on improving the quality of AIS.

2.2 The Influence of Organizational Culture on the QAIS

Organizatonal culture refers to a system of shared meanings held by members and differentiates an enterprise from others [13]. Organizational culture is a pattern of common fundamental presumptions that an organization finds, develops, and uses. Organizational culture determines the attitudes, behavior, responsibilities of members, and becomes a benchmark in each program controlled by the enterprise so that it can influence the quality of the AIS [14]. Every development or change in the AIS in an enterprise requires all members of the organization to adapt to these changes. If the OC in the company is weak, there is a high possibility of resisting change, including changes to the AIS. However, if the company has a high OC, organizational members will more easily accept and adapt to these changes. According to [15], OC significantly increases the efficacy of AIS. Meanwhile, according to [16], OC plays an important role in how individuals use IS and information. OC is often integrated with IS. Research results from [17], [18], [19], [20], [21], found that OC has an impact on improving the quality of AIS. However, [22] found that one of the factors that was a barrier to the formation of AIS was OC.

2.3 The Influence of the QAIS on the QAI

An AIS is a framework for coordinating resources to convert input to economic information that is used in carrying out the activities of a firm and providing AI to stakeholders [23]. The term AIS quality submitted by [24] is used to indicate the integration of sundry AIS elements. The QAIS refers to the functioning of the AIS as a provider of QAI.

The quality of an AIS focuses on system performance which consists of hardware, software, policies, and procedures that can supply the information needed by users, including being easy to use, easy to access, and reliable. The quality of an AIS can help managers supply the information needed to perform their functions [25]. One way the fruitfulness of an AIS can be assessed from the elements of information quality [26]. AIS can correct the validity of financial reports [22]. According to [27], there is a connection between the AIS adoption process and the information quality (IQ) dimensions. Meanwhile [24] explained the connection between business reporting and AIS. Likewise, [28] explains that AIS can be assessed by their impact on QAI and company facilitation. The study by [29] shows that QAIS can be a competitive advantages for the organization. Likewise, research by [30] shows that the QAIS

influences the QAI. Research by [31] indicates that the QAIS positively affects the QAI

Information quality is the level of good or bad data that has been produced by the system to provide benefits or meaning. Information quality is an important factor that influences service [5]. In producing quality information, the human role remains the most dominant, it is said to be dominant because only a small part can be done by tools to produce quality information.

H_1: Users capabilities have a positive influence on the QAIS

H_2: Organizational culture has a positive effect on the QAIS.

H_3: The QAIS has a positive effect on the QAI.

The empirical model on the basis of literature review, previous research results and hypothesis development is depicted in Figure 1.

2.4 State Hypotheses

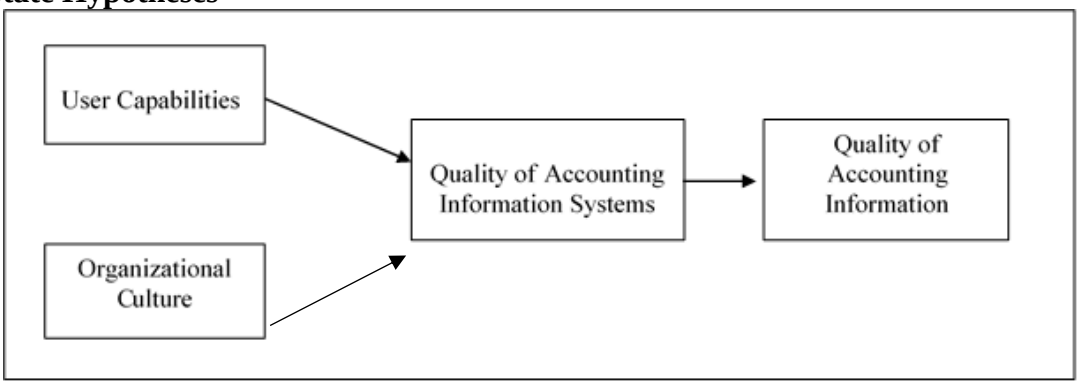

Fig. 1: Empirical Research Model

3 Problem Solution

The QAI is impacted by company culture and user capabilities, which are analyzed using a quantitative descriptive analysis technique.

3.1 Data and Sample Construction

This study, which is quantitative in nature, demonstrates how corporate culture, user capabilities, and QAIS affect QAI in hotel businesses located in Semarang, Indonesia. The basic data used in this study came from the responses of the respondents. The population in this study were all hotel companies in the city of Semarang, Indonesia. The selection of a hotel corporation can be attributed to the fact that Semarang is a popular tourist destination in Indonesia, drawing attention from potential investors who view the hotel industry as a lucrative venture. A hotel corporation serves as the unit of analysis, and the area about the accounting function serves as the unit of observation. There were 82 participants in this study. The data were analyzed using PLS warp.

3.2 Measurement of Variables

This research uses two independent variables consisting of user capabilities and organizational culture, one mediating variable, namely the QAIS, and one dependent variable, the QAI. Table 1 below explains the operational definitions of the variables used.

Table (1)
Operational Definition

No	Variable	Dimensions	Indicator
1	User Capabilities	Knowledge	- General knowledge about AIS. - Basic knowledge of AIS
		Ability	- Using a computer - Operating the system
		Expertise	- Proficient in operating applications
2	Organizational	Norms	- Some rules and regulations are obeyed by members of the organization

	culture		- Results Orientation - People orientation
		Value	- Aggressiveness - Dare to take risks and innovate - Risk level
		Organizational Climate	- Conditions of interaction between workers in the organization - Conditions interaction between employees and parties outside - Setting the job layout physically influences the work to be executed in a coordinated system
3	Quality of Accounting Information Systems	Integration	- The system can facilitate the different functional areas - Integration between accounting information system components and sub-systems
		Flexibility	- The information system can adapt to user needs - IS can adapt to environmental changes
		Accessibility	- Use of flexible computerized systems - Ease of access
		Formalization	- The type of additional information required does not change the information system - The system facilitates required formal communications
4	Quality of Accounting Information	Accurate	- By the existing situation and conditions - One unit of information
		Relevant	- The information required is as received - The information does not contain unrelated matters
		On-Time	- Information available when needed - Information is easily accessible for timely decision-making
		Complete	- The information provided is complete according to needs - The type of additional information required does not change the information system

3.3 Data Analysis

All of the Semarang hotel companies made up the study's population. The reason for choosing a hotel company is because Semarang is one of the tourist destinations in Indonesia. There were 130 questionnaires distributed to respondents, but 43 questionnaires were not returned. of the 87 questionnaires that were returned, 5 respondents answered incomplete, so the total number of questionnaires that could be used for analysis was 82. Respondents in this study were users of AIS, who work in the accounting department. The analytical tool used for conceptual model testing and hypothesis testing in this research is Warp PLS. This analysis was used considering that there was a limited number of samples while the model being built was relatively complex. The tests carried out included testing the outer model and inner model, then continued with hypothesis testing.

$$QAIS = \alpha + \beta_1 UCAP + \beta_2 OC + \varepsilon \quad 1)$$

$$QAI = \alpha + \beta_3 QAIS + \varepsilon \quad 2)$$

Where QAIS is the quality of the accounting information system, UCAP is user capability, OC is organizational culture, and QAI is the quality of accounting information.

4. Results and Discussion

4.1 Descriptive Statistics

Table 2 below depicts the descriptive statistics of UCAP, OC, QAIS, and QIA. The minimum values are 1.78, 2.62, 1.00, and 2.20 respectively, while the maximum values are 5.00, 5.00, 4.76 and 4.81. The mean values are 4.77, 4.93, 4.69, and 4.81 respectively, while the standard deviation values are 0.94, 0.85, 1.47, and 1.59.

Table (2)
Statistics of Descriptive

	N	Minimum	Maximum	Mean	Std. Deviation
UCAP	**82**	**1.78**	**5.00**	**4.77**	**0.94391**
OC	**82**	**2.62**	**5.00**	**4.93**	**0.85260**
QAIS	**82**	**1.00**	**4.76**	**4.69**	**1.47283**
QIA	**82**	**2.20**	**4.92**	**4.81**	**1.58637**

4.2 Measurement Model (Outer Model)

The results of this research show that the indicators are all valid and reliable, because they meet convergent validity, as can be seen in Table 3. The loading factor value for all indicators is greater than 0.7. Apart from that, it can also be seen that the AVE value is greater than 0.5.

Table (3)
Values of combined loadings and ross – loading

Variable	Value Loading	AVE	p-value	Conclusion
User Capabilities		**0.731**		
KP1	0.867		< 0001	Valid
KP2	0.816			
KP3	0.929			
KP4	0.806			
Organizational culture		**0.723**		
BO1	0.767		< 0.001	Valid
BO2	0.899			
BO3	0.884			
BO4	0.843			
BO5	0.827			
BO6	0.798			
BO7	0.876			
BO8	0.889			
BO9	0.895			
Quality of Accounting Information Systems		**0.585**		
KSI1	0.816		< 0.001	Valid
KSI2	0.835			
KSI3	0.751			
KSI4	0.752			
KSI5	0.763			
KSI6	0.729			
KSI7	0.697			
KSI8	0.781			
KSI9	0.786			
Quality of Accounting Information		**0.757**		
KI1	0.804		< 0.001	Valid
KI2	0.760			
KI3	0.806			
KI4	0.867			
KI5	0.836			
KI6	0.873			
KI7	0.892			
KI8	0.846			

Table (4)
Correlation between variables with squarer roots of AVEs

	KP	BO	KSI	KI
KP	**0.856**	0.667	0.743	0.575
BO	0.657	**0.854**	0.638	0.427
KSI	0.735	0.649	**0.775**	0.588
KI	0.576	0.425	0.588	**0.793**

The model passes the discriminant validity test, indicating that it is discriminantly valid. The test results are displayed in Table 4, which demonstrates that the square root of AVE is higher than the construct correlation value.

4.3 Structural Model (Inner Model)

The model's capacity for prediction is demonstrated by the R-square values of each endogenous variable. It is evident from the R-square values of 0.75, 0.50, and 0.25 [32] that the endogenous variables can forecast the model.

Table (5)
R-square results

Variable	R-Squared	Adjusted R-Squared
QAIS	0.646	0.642
QAI	0.353	0.351

Table 5 indicates that there is a moderate capacity (0.642 and 0.351) for the endogenous variables accounting information system quality and accounting information quality to predict the model. It can be said that UCAP and OC can forecast the QAIS by 64.2%, while the rest is determined by other variables. Furthermore, the QAIS has a predictive ability of 35.1% of the QAI, while the rest is influenced by other variables. The path coefficient results appear in Table 6 below:

Table (6)
Path coefficient results of the warp PLS method

Hypothesis	Path Coefficients	P-Value	Conclusion
H_1: The higher the user's ability, the higher the QAIS.	0.657	< 0.001	Accepted
H_2: The higher the organizational culture, the higher the QAIS.	0.586	< 0.001	Accepted
H_3: The higher the QAIS, the higher the QAI.	0.439	< 0.001	Accepted

Based on Table 6, the research results can be explained as follows. The influence of user ability on the QAIS has a coefficient value of 0.657 and a p-value of < 0.001. Thus hypothesis 1 (H_1) is accepted. The results show that the higher the level of user ability, the higher the QAIS. If users have high expertise, then they will provide very valuable input in the development of accounting information systems. Users have experience in implementing the system starting from input, processing, and output of data so that based on this experience it can be used in the system development process to make it higher quality. The low level of knowledge and abilities possessed by users in the process of implementing an AIS can cause users to be hampered so that the QAIS is affected. Lack of user capability is one of the causes of low QAIS so the use of the existing system is not optimal. In addition, a lack of user capability can result in the completion of work that is the responsibility of each user not being optimal. The ability of information system users to operate IS plays a very important role so that the system can operate optimally. Based on the answers from respondents, it is known that users have good abilities so the QAIS is good. If users know AIS, they understand the work associated with the implemented system. In addition, those who can use AIS can express the need for information that is useful in completing work. Employees are also willing to provide input in system development to improve their ability to work with the system currently used by the company.

The findings of this research show that when system users have better abilities, the QAIS will improve. An AIS will run well if users can understand, use, and apply the system to produce information that is useful for decision making. In this way, user capabilities can have an impact on

increasing the quality of the accounting information system. The results of this study support the research of [9], [12] , [33], [34], [35], [36], [4] . Additionally, [37] discovered that job appropriateness and human resource competency facilitate the use of accounting information systems. Likewise [23], [38], found empirical evidence that user participation in the system has an impact on the accounting information system.

The second hypothesis, H_2), tests the influence of organizational culture on the quality of accounting information systems, and has a coefficient value of 0.586 and a p-value of < 0.00, hypothesis 2 (H_2) is accepted. The results of this research show that the pattern of shared basic assumptions discovered, created, and developed by the organization can determine the attitudes, behavior, and responsibilities of members, as well as become a benchmark in each program controlled by the company so that it can influence the quality of the accounting information system. These results illustrate that if a company has a strong organizational culture, organizational members will more easily accept and adapt to changes, including changes to the accounting information system. Therefore, organizational culture needs to be developed in such a way that it can improve the quality of accounting information systems. Organizations design accounting information systems to meet their needs. Organizational culture makes a significant contribution to optimizing the use of AIS. Organizational culture can also create unity between organizational members, as well as control in the implementation of AIS. A strong organizational culture guarantees user stability in the context of AIS maintenance, effective and efficient behavior at work, as well as post-AIS implementation initiatives. Apart from that, culture can encourage employees to optimize the use of AIS in carrying out innovation. Thus, OC can influence the quality of the accounting information system. This result support research by [14], [15] , [17], [18], [19], [20], [21], [22], [31], [39], [40], [41], [42], [43]. However, the research does not match with [34] which found no influence of OC on the QAIS.

The next result, testing hypothesis 3 (H_3) shows that the influence of the QAIS on the realization of the QAI has a coefficient value of 0.439 and a p-value of < 0.00, hypothesis 3 (H_3) is accepted. This finding shows that the QAIS can help managers supply quality information. A QAIS can have an impact on reducing errors in reporting AI so that the quality of the information produced becomes better. A QAIS can guarantee the correctness of financial reports and financial reports published by the company. This results support [17], [18], [22], [25], [28], [30], [31], [35], [36], [44], [45], [46], [47]. Meanwhile, research results from [48] show empirical evidence that acceptance of accounting information systems in business transmits some of the influence of OC on the QAI.

5. Conclusion and Recommendation

This research was conducted to identify how the influence of UCAP and OC influences the QAIS and their impact on the QAI in hotel companies in the city of Semarang, Indonesia. The results show that the influence of UCAP and OC is positive and able to improve the QAIS. The higher the user's ability, the higher the QAIS. Organizational norms, values, and climate strengthen the quality of the accounting information system. Furthermore, this research found that the quality of the information system is significantly influenced by the quality of the information system. Thus, it can be said that good quality information is produced due to the existence of a quality accounting information system. This research uses a survey method by distributing questionnaires via Google Form so that respondents can express their opinions according to the facts they face. The model in this research can contribute to analyzing the influence of individuals and organizations on AIS quality. This research uses PLS analysis considering the relatively small number of samples. Apart from that, the variables used are latent variables and the analysis is carried out using latent variable scores. PLS is proven to have better abilities in confirming and explaining the latent influence of user capabilities and organizational culture on AIS quality, this is proven by the model test results which show the strength of the influence of individual and organizational factors is 64%, and can explain the influence of AIS quality on IA quality.

These findings have implications for hotel company policies in efforts to improve the quality of information through improving the quality of information systems. Hotel companies must improve employee capabilities, especially employees in the accounting department, and strengthen organizational culture by building norms, values, and a good organizational climate.

Although this research has made academic contributions and revealed its main objectives, this research still has several limitations. First, the results of this research use organizational culture, especially among accounting department hotel employees in the city of Semarang, Indonesia. Therefore, this may be difficult to apply in the context of organizational culture in other companies in Indonesia and other countries. Furthermore, the results of this research were obtained mainly from hotel employees in the accounting department, so they would likely experience difficulties if carried out in other industries, such as the manufacturing, banking, or transportation industries.

Future research can develop this research, for example by adding independent variables such as top management support, internal control, and organizational structure. Therefore, future research should include other variables to obtain different and better results and conclusions.

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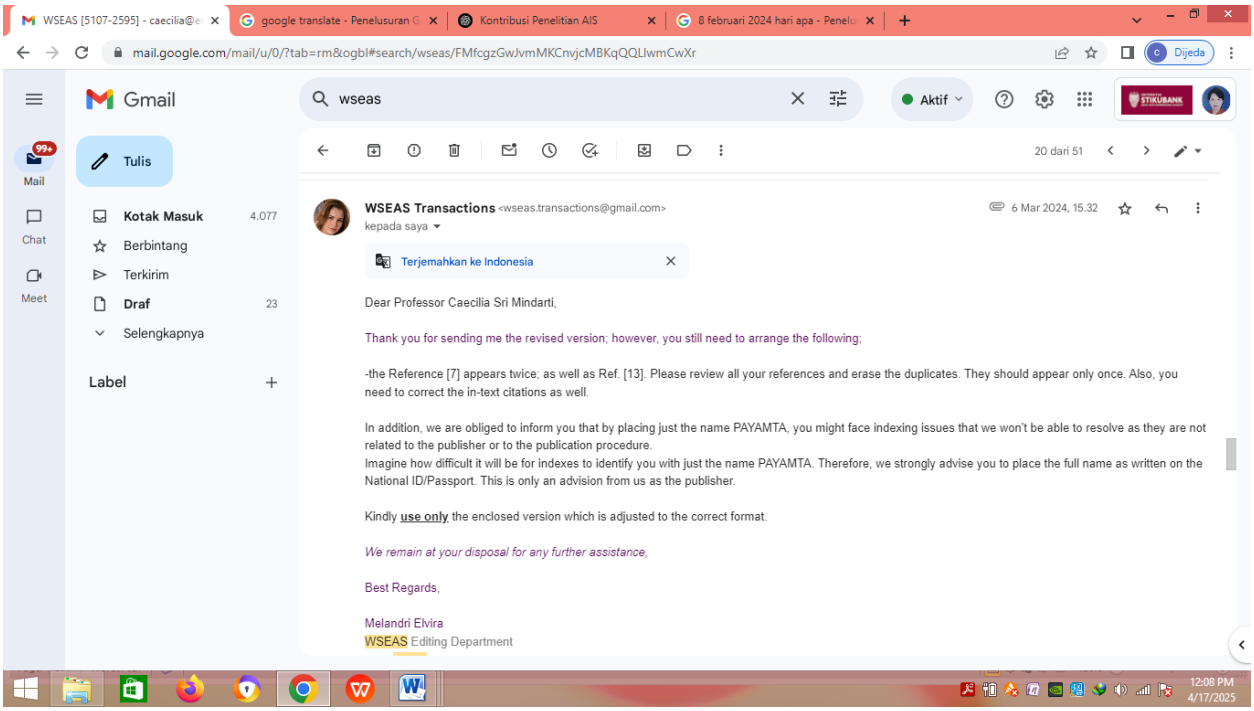

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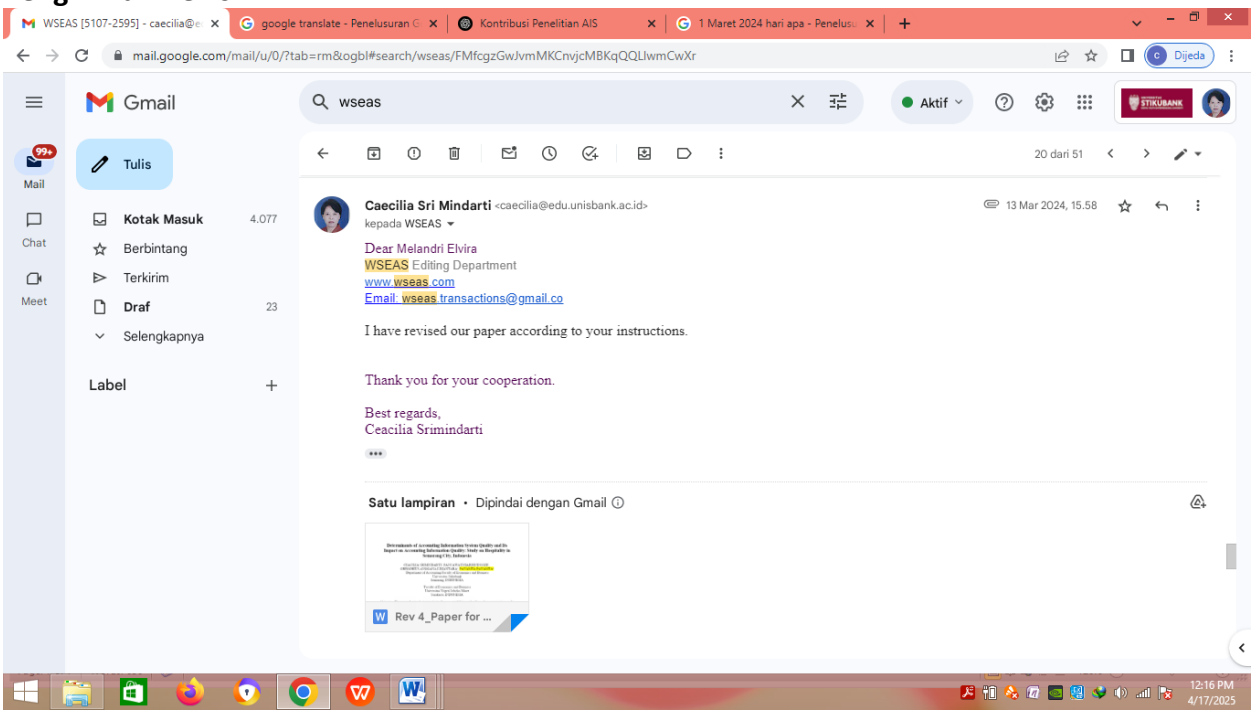

Determinants of Accounting Information System Quality and Its Impact on Accounting Information Quality: Study on Hospitality in Semarang City, Indonesia

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Abstract: - This research intends to investigate the user capabilities and culture of an organization on the quality of accounting information systems and its impact on information quality. A quantitative approach was adopted, and 82 questionnaires were distributed to hotel employees in Semarang, Indonesia working in the accounting department. Partial least squares are used to achieve numerical results that can explain the phenomenon under study. The research results show that users' technical abilities and organizational culture have a positive effect on the quality of accounting information systems. The influence of users' technical capabilities and organizational culture on the quality of accounting information systems has an impact on the quality of accounting information. This research is one of the first to link user capabilities and the culture of the organization to the quality of accounting information systems and its impact on information quality. This contributes to decision usefulness theory, highlighting systems of accounting information systems and quality of information, systems of accounting information are created to produce good quality information that can be used as a basis for corporate decision-making. The results also contribute to the systems of accounting information literature.

Key-Words: - Accounting information system, Hospitality, Information Quality, Organizational culture, Technical abilities, User capability.

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1 Introduction

Currently, information technology (IT) is experiencing very rapid development and progress. This condition will influence companies in choosing a good, effective, and efficient system. One of the influences of improving IT is developments in accounting data processing. The development of IT has a broad effect on business aspects, including the hotel business sector. All activities from reservations to payment and checkout processes can be carried out using information technology. Hotel businesses need to integrate all components to generate quality information, [1]. Hospitality is a company engaged in providing paid lodging services, currently depending on the quality of the information system (IS) and the facilities provided to generate service income. Each company has unique characteristics so they will be different in the process and managing data in providing information to users, [2].

The problem often faced by companies including hotels is the lack of clarity and completeness of the information presented as a basis for decision making. Issues arising from the phenomenon of accounting information quality include suboptimal conditions regarding IT, which requires the management of information systems for data access. One issue that arises in Indonesian hotels is that the quality of accounting information (AI) is still lacking, as the Kuta Bali Residence Hotel discovered when it went bankrupt. The main cause is errors in decision-making because vendor determination is not carried out through a tender process to get the best alternative vendor. Another phenomenon occurred at a three-star hotel in Medan, Indonesia. Management has violated employee rights

in salaries and service fees that employees usually get every month, the hotel management is very bad. This shows that poor-quality accounting information will disrupt the decision-making process that will be used in developing the company, especially in the hotel industry. The limitation of previous research regarding the quality of AIS is that there is no complete study that combines individual and organizational factors. The primary goal of the study is to understand how user capabilities (individual variables) and organizational culture (organizational culture) affect the ability of AIS to be of better quality. With the elements of user capability and organizational culture (OC) within an organization, these two factors are expected to improve the quality of the AIS implemented by hotel companies. The AIS greatly influences the final results of the financial reporting submitted by the company, [3].

On the other hand, user capabilities and the culture of the organization will determine the quality of AIS. User ability is the capacity of a person to execute sundry duties in a specific job, [4]. User capabilities are important in developing existing AIS. Companies need employees who have high skills and are willing to be involved in developing AIS. Users have an important role in system implementation and cannot be separated from the system development process. Meanwhile, the culture of the organization makes a significant contribution to the effectiveness of AIS, because the system is closely aligned with company standards, so the culture of the organization has a big effect on the adoption of the system used. When designing an information system for a company, an information system designer cannot simply alter the standard which has become the OC. They must do something that will make the system of information more fit until culture becomes one part of the IS. OC can influence the way people behave, including in receiving information systems. According to [5], IS may assist managers by providing the data they need to carry out their responsibilities. Information systems must be able to produce correct information quickly. The quality of AIS can have an effect on the quality of the information produced, [3]. In this regard, this research intends to investigate the influence of user capabilities and the culture of organization on the QAIS and their effect on the QAI.

2 Problem Formulation

This study refers to the decision utility theory which said that QAI is beneficial for users in making decisions. Decision utility theory became a basis for preparing of the Financial Accounting Standard Boards (FASB), [6]. AI is said beneficial if it is able to meet the decision makers' needs. The level of needs of financial report users needs to be considered in presenting accounting information.

About Accounting Principles for Financial Statements of Business Enterprises, the Accounting Principles Board (APB) introduced the concept of the content of the qualities that make financial information useful in Statement No. 4 (1970). These qualities are relevant, understandable, checkable, neutral, timely, comparable, and complete. This is proper with the features of the decision-usefulness theory proposed by Staubus in 1954 and does not conflict with the basic framework of the FASB which was prepared later in 1980, [6]. Management applies accounting standards because it wants to disclose accounting information that describes financial performance in the form of reporting finance. The theory of decision utility of information of accounting is described in the form of rules that must be met by financial reporting elements so that it can be used to make economic decisions.

Standard Financial Accounting Concept (SFAC) No. 2 concerning characteristics qualitatively of AI describes primary quality, its content, and secondary quality. The primary qualities of information that are beneficial in making economic decisions are value relevance and reliability. To be relevant, information must be logical. AI must have the capability to make a difference in a decision. This is achieved by assisting users to justify their expectations. While relevant is defined as quality assuring that information is valid.

Given the problem that financial reports have the function of being accountable to owners and providing beneficial information for the funder, financial reports must be trustworthy and relevant. Hence, to cope with this trouble, a decision utility approach is used to make financial reports based on historical costs more beneficial.

Decision usefulness theory is closely related to accounting information systems (AIS) and information quality. To overcome system problems, managers are needed who have properly implemented organizational culture (OC) as well as good and developed user capabilities. The idea behind AIS is founded on the information utility theory. AIS is designed to generate high-quality data that users may utilize as a foundation for decision-making.

2.1 The Influence of User Capabilities on the QAIS

Ability is defined as a person's capacity to do sundry duties, [7]. Meanwhile, [8], states that capability or

ability shows a person's potential to perform a duty. These abilities can be physical abilities such as computer skills or mental abilities such as making decisions, where a person can choose to use or not use these abilities. According to [7], user capabilities can be assessed from how users run existing IS. When a user of a system can master and use an information system well, a person's technical abilities can be assessed as good because the user can run an existing system. Apart from that, the user's ability to operate the new IS is very much needed, this is important in terms of operating the system so that it can operate optimally.

A user's ability is a person's ability to master and use an IS well. Personal technical abilities in operating an accounting information system are very necessary to reduce errors and failures in operating the system, [9]. This shows that the capabilities of user personnel influence the quality of design and information systems. If users have high expertise, then they will provide very valuable input in the development of AIS. Users have experience in implementing the system starting from input, processing, and output of data. This experience can be used in the system development process so that it becomes higher quality and meets needs. In this way, user capabilities can have an impact on the QAIS. Personal technical abilities are even considered an important part of the success of an AIS. Research results from [10], [11], [12] found that user capabilities have an impact on improving the quality of AIS.

2.2 The Influence of Organizational Culture on the QAIS

Organizatonal culture refers to a system of shared meanings held by members and differentiates an enterprise from others, [7][13]. Organizational culture is a pattern of common fundamental presumptions that an organization finds, develops, and uses. Organizational culture determines the attitudes, behavior, responsibilities of members, and becomes a benchmark in each program controlled by the enterprise so that it can influence the quality of the AIS, [13] [14]. Every development or change in the AIS in an enterprise requires all members of the organization to adapt to these changes. If the OC in the company is weak, there is a high possibility of resisting change, including changes to the AIS. However, if the company has a high OC, organizational members will more easily accept and adapt to these changes. According to [14] [15], OC significantly increases the efficacy of AIS. Meanwhile, according to [15] [16], OC plays an important role in how individuals use IS and information. OC is often integrated with IS. Research results from [16], [17], [18], [19], [20] [21], found that OC has an impact on improving the quality of AIS. However, [21] [22], found that one of the factors that was a barrier to the formation of AIS was OC.

2.3 The Influence of the QAIS on the QAI

An AIS is a framework for coordinating resources to convert input to economic information that is used in carrying out the activities of a firm and providing AI to stakeholders, [22] [23]. The term AIS quality submitted by [23] [24] is used to indicate the integration of sundry AIS elements. The QAIS refers to the functioning of the AIS as a provider of QAI.

The quality of an AIS focuses on system performance which consists of hardware, software, policies, and procedures that can supply the information needed by users, including being easy to use, easy to access, and reliable. The quality of an AIS can help managers supply the information needed to perform their functions, [24] [25]. One way the fruitfulness of an AIS can be assessed from the elements of information quality, [25] [26]. AIS can correct the validity of financial reports, [22]. According to [26] [27], there is a connection between the AIS adoption process and the information quality (IQ) dimensions. Meanwhile, [23] [24], explained the connection between business reporting and AIS. Likewise, [27] [28], explains that AIS can be assessed by their impact on QAI and company facilitation. The study by [28] [29], shows that QAIS can be a competitive advantages for the organization. Likewise, research by [29] [30], shows that the QAIS influences the QAI. Research by [30] [31], indicates that the QAIS positively affects the QAI

Information quality is the level of good or bad data that has been produced by the system to provide benefits or meaning. Information quality is an important factor that influences service, [5]. In producing quality information, the human role remains the most dominant, it is said to be dominant because only a small part can be done by tools to produce quality information.

2.4 State Hypotheses

H_1: Users capabilities have a positive influence on the QAIS

H_2: Organizational culture has a positive effect on the QAIS.

H_3: The QAIS has a positive effect on the QAI.

The empirical model on the basis of literature review, previous research results and hypothesis development is depicted in Figure 1.

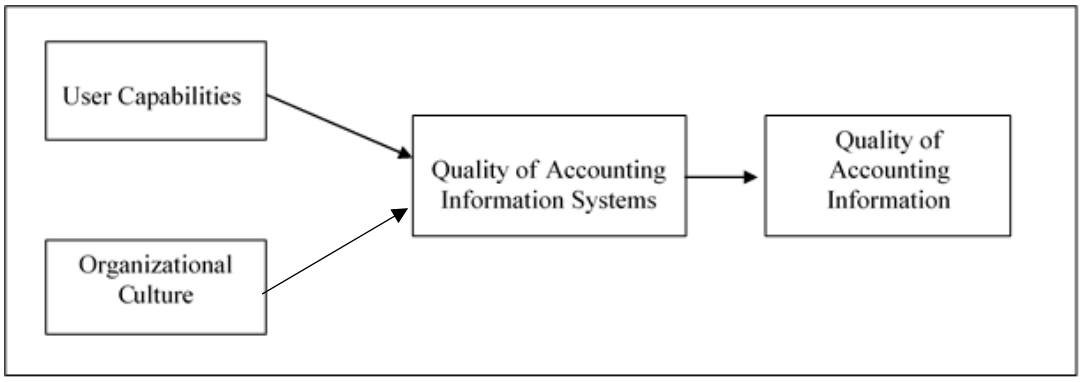

Fig. 1: Empirical Research Model

3 Problem Solution

The QAI is impacted by company culture and user capabilities, which are analyzed using a quantitative descriptive analysis technique.

3.1 Data and Sample Construction

This study, which is quantitative in nature, demonstrates how corporate culture, user capabilities, and QAIS affect QAI in hotel businesses located in Semarang, Indonesia. The basic data used in this study came from the responses of the respondents. The population in this study were all hotel companies in the city of Semarang, Indonesia. The selection of a hotel corporation can be attributed to the fact that Semarang is a popular tourist destination in Indonesia, drawing attention from potential investors who view the hotel industry as a lucrative venture. A hotel corporation serves as the unit of analysis, and the area about the accounting function serves as the unit of observation. There were 82 participants in this study. The data were analyzed using PLS warp.

3.2 Measurement of Variables

This research uses two independent variables consisting of user capabilities and organizational culture, one mediating variable, namely the QAIS, and one dependent variable, the QAI. Table 1 explains the operational definitions of the variables used.

Table 1. Operational Definition

No	Variable	Dimensions	Indicator
1	User Capabilities	Knowledge	- General knowledge about AIS. - Basic knowledge of AIS
		Ability	- Using a computer - Operating the system
		Expertise	- Proficient in operating applications
2	Organizational culture	Norms	- Some rules and regulations are obeyed by members of the organization - Results Orientation - People orientation
		Value	- Aggressiveness - Dare to take risks and innovate - Risk level
		Organizational Climate	- Conditions of interaction between workers in the organization - Conditions interaction between employees and parties outside - Setting the job layout physically influences the work to be executed in a coordinated system
3	Quality of Accounting Information Systems	Integration	- The system can facilitate the different functional areas - Integration between accounting information system components and sub-systems
		Flexibility	- The information system can adapt to user needs - IS can adapt to environmental changes
		Accessibility	- Use of flexible computerized systems - Ease of access
		Formalization	- The type of additional information required does not change the information system - The system facilitates required formal communications
4	Quality of Accounting Information	Accurate	- By the existing situation and conditions - One unit of information
		Relevant	- The information required is as received - The information does not contain unrelated matters
		On-Time	- Information available when needed - Information is easily accessible for timely decision-making
		Complete	- The information provided is complete according to needs - The type of additional information required does not change the information system

3.3 Data Analysis

All of the Semarang hotel companies made up the study's population. The reason for choosing a hotel company is because Semarang is one of the tourist destinations in Indonesia. There were 130 questionnaires distributed to respondents, but 43 questionnaires were not returned. of the 87 questionnaires that were returned, 5 respondents answered incomplete, so the total number of questionnaires that could be used for analysis was 82. Respondents in this study were users of AIS, who work in the accounting department. The analytical tool used for conceptual model testing and hypothesis testing in this research is Warp PLS. This analysis was used considering that there was a limited number of samples while the model being built was relatively complex. The tests carried out included testing the outer model and inner model, then continued with hypothesis testing.

$$QAIS = \alpha + \beta_1 UCAP + \beta_2 OC + \varepsilon \quad (1)$$

$$QAI = \alpha + \beta_3 QAIS + \varepsilon \quad (2)$$

Where QAIS is the quality of the accounting information system, UCAP is user capability, OC is organizational culture, and QAI is the quality of accounting information.

4 Results and Discussion

4.1 Descriptive Statistics

Table 2 depicts the descriptive statistics of UCAP, OC, QAIS, and QIA. The minimum values are 1.78, 2.62, 1.00, and 2.20 respectively, while the maximum values are 5.00, 5.00, 4.76 and 4.81. The mean values are 4.77, 4.93, 4.69, and 4.81 respectively, while the standard deviation values are 0.94, 0.85, 1.47, and 1.59.

Table 2. Statistics of Descriptive

	N	Minimum	Maximum	Mean	Std. Deviation
UCAP	82	1.78	5.00	4.77	0.94391
OC	82	2.62	5.00	4.93	0.85260
QAIS	82	1.00	4.76	4.69	1.47283
QIA	82	2.20	4.92	4.81	1.58637

4.2 Measurement Model (Outer Model)

The results of this research show that the indicators are all valid and reliable, because they meet convergent validity, as can be seen in Table 3. The loading factor value for all indicators is greater than 0.7. Apart from that, it can also be seen that the AVE value is greater than 0.5.

Table 3. Values of combined loadings and ross – loading

Variable	Value Loading	AVE	p-value	Conclusion
User Capabilities		**0.731**		
KP1	0.867		< 0001	Valid
KP2	0.816			
KP3	0.929			
KP4	0.806			
Organizational culture		**0.723**		
BO1	0.767		< 0.001	Valid
BO2	0.899			
BO3	0.884			
BO4	0.843			
BO5	0.827			
BO6	0.798			
BO7	0.876			
BO8	0.889			
BO9	0.895			
Quality of Accounting Information Systems		**0.585**		
KSI1	0.816		< 0.001	Valid
KSI2	0.835			
KSI3	0.751			
KSI4	0.752			
KSI5	0.763			
KSI6	0.729			
KSI7	0.697			
KSI8	0.781			
KSI9	0.786			
Quality of Accounting Information		**0.757**		
KI1	0.804		< 0.001	Valid
KI2	0.760			
KI3	0.806			
KI4	0.867			
KI5	0.836			
KI6	0.873			
KI7	0.892			
KI8	0.846			

Table 4. Correlation between variables with squarer roots of AVEs

	KP	BO	KSI	KI
KP	**0.856**	0.667	0.743	0.575
BO	0.657	**0.854**	0.638	0.427
KSI	0.735	0.649	**0.775**	0.588
KI	0.576	0.425	0.588	**0.793**

Table 5. R-square results

Variable	R-Squared	Adjusted R-Squared
QAIS	0.646	0.642
QAI	0.353	0.351

Table 6. Path coefficient results of the warp PLS method

Hypothesis	Path Coefficients	P-Value	Conclusion
H_1: The higher the user's ability, the higher the QAIS.	0.657	< 0.001	Accepted
H_2: The higher the organizational culture, the higher the QAIS.	0.586	< 0.001	Accepted
H_3: The higher the QAIS, the higher the QAI.	0.439	< 0.001	Accepted

The model passes the discriminant validity test, indicating that it is discriminantly valid. The test results are displayed in Table 4, which demonstrates that the square root of AVE is higher than the construct correlation value.

4.3 Structural Model (Inner Model)

The model's capacity for prediction is demonstrated by the R-square values of each endogenous variable. It is evident from the R-square values of 0.75, 0.50, and 0.25, [31] [32] that the endogenous variables can forecast the model.

Table 5 indicates that there is a moderate capacity (0.642 and 0.351) for the endogenous variables accounting information system quality and accounting information quality to predict the model. It can be said that UCAP and OC can forecast the QAIS by 64.2%, while the rest is determined by other variables. Furthermore, the QAIS has a predictive ability of 35.1% of the QAI, while the rest is influenced by other variables. The path coefficient results appear in Table.

Based on Table 6, the research results can be explained as follows. The influence of user ability on the QAIS has a coefficient value of 0.657 and a p-value of < 0.001. Thus hypothesis 1 (H_1) is accepted. The results show that the higher the level of user ability, the higher the QAIS. If users have high expertise, then they will provide very valuable input in the development of accounting information systems. Users have experience in implementing the system starting from input, processing, and output of data so that based on this experience it can be used in the system development process to make it higher quality. The low level of knowledge and abilities possessed by users in the process of implementing an AIS can cause users to be hampered so that the QAIS is affected. Lack of user capability is one of the causes of low QAIS so the use of the existing system is not optimal. In addition, a lack of user capability can result in the completion of work that is the responsibility of each user not being optimal. The ability of information system users to operate IS plays a very important role so that the system can operate optimally. Based on the answers from respondents, it is known that users have good abilities so the QAIS is good. If users know AIS, they understand the work associated with the implemented system. In addition, those who can use AIS can express the need for information that is useful in completing work. Employees are also willing to provide input in system development to improve their ability to work with the system currently used by the company.

The findings of this research show that when system users have better abilities, the QAIS will improve. An AIS will run well if users can understand, use, and apply the system to produce information that is useful for decision making. In this way, user capabilities can have an impact on increasing the quality of the accounting information system. The results of this study support the research of [4], [9], [12], [32], [33], [34], [35], [36]. Additionally, [36] [37], discovered that job appropriateness and human resource competency

facilitate the use of accounting information systems. Likewise [22] [23], [37] [38], found empirical evidence that user participation in the system has an impact on the accounting information system.

The second hypothesis, H_2), tests the influence of organizational culture on the quality of accounting information systems, and has a coefficient value of 0.586 and a p-value of < 0.00, hypothesis 2 (H_2) is accepted. The results of this research show that the pattern of shared basic assumptions discovered, created, and developed by the organization can determine the attitudes, behavior, and responsibilities of members, as well as become a benchmark in each program controlled by the company so that it can influence the quality of the accounting information system. These results illustrate that if a company has a strong organizational culture, organizational members will more easily accept and adapt to changes, including changes to the accounting information system. Therefore, organizational culture needs to be developed in such a way that it can improve the quality of accounting information systems. Organizations design accounting information systems to meet their needs. Organizational culture makes a significant contribution to optimizing the use of AIS. Organizational culture can also create unity between organizational members, as well as control in the implementation of AIS. A strong organizational culture guarantees user stability in the context of AIS maintenance, effective and efficient behavior at work, as well as post-AIS implementation initiatives. Apart from that, culture can encourage employees to optimize the use of AIS in carrying out innovation. Thus, OC can influence the quality of the accounting information system. This result support research by [13], [14], [15], [16], [17], [18], [19], [20], [30], [31], [38], [39], [40], [41], [42], [43]. However, the research does not match with [33] [34], which found no influence of OC on the QAIS.

The next result, testing hypothesis 3 (H_3) shows that the influence of the QAIS on the realization of the QAI has a coefficient value of 0.439 and a p-value of < 0.00, hypothesis 3 (H_3) is accepted. This finding shows that the QAIS can help managers supply quality information. A QAIS can have an impact on reducing errors in reporting AI so that the quality of the information produced becomes better. A QAIS can guarantee the correctness of financial reports and financial reports published by the company. This results support, [16]. [17], [18], [21] [22], [24] [25], [27] [28], [29], [30], [31], [34], [35], [36], [43], [44], [45], [46], [47]. Meanwhile, research results from [47] [48], show empirical evidence that acceptance of accounting information systems in business transmits some of the influence of OC on the QAI.

5 Conclusion and Recommendation

This research was conducted to identify how the influence of UCAP and OC influences the QAIS and their impact on the QAI in hotel companies in the city of Semarang, Indonesia. The results show that the influence of UCAP and OC is positive and able to improve the QAIS. The higher the user's ability, the higher the QAIS. Organizational norms, values, and climate strengthen the quality of the accounting information system. Furthermore, this research found that the quality of the information system is significantly influenced by the quality of the information system. Thus, it can be said that good quality information is produced due to the existence of a quality accounting information system. This research uses a survey method by distributing questionnaires via Google Form so that respondents can express their opinions according to the facts they face. The model in this research can contribute to analyzing the influence of individuals and organizations on AIS quality. This research uses PLS analysis considering the relatively small number of samples. Apart from that, the variables used are latent variables and the analysis is carried out using latent variable scores. PLS is proven to have better abilities in confirming and explaining the latent influence of user capabilities and organizational culture on AIS quality, this is proven by the model test results which show the strength of the influence of individual and organizational factors is 64%, and can explain the influence of AIS quality on IA quality.

These findings have implications for hotel company policies in efforts to improve the quality of information through improving the quality of information systems. Hotel companies must improve employee capabilities, especially employees in the accounting department, and strengthen organizational culture by building norms, values, and a good organizational climate.

Although this research has made academic contributions and revealed its main objectives, this research still has several limitations. First, the results of this research use organizational culture, especially among accounting department hotel employees in the city of Semarang, Indonesia. Therefore, this may be difficult to apply in the context of organizational culture in other companies in Indonesia and other countries. Furthermore, the results of this research were obtained mainly from hotel employees in the accounting department, so they would likely experience difficulties if carried out in other industries, such as the manufacturing, banking, or transportation industries.

Future research can develop this research, for example by adding independent variables such as top

management support, internal control, and organizational structure. Therefore, future research should include other variables to obtain different and better results and conclusions.

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Conflict of Interest

The authors have no conflicts of interest to declare.

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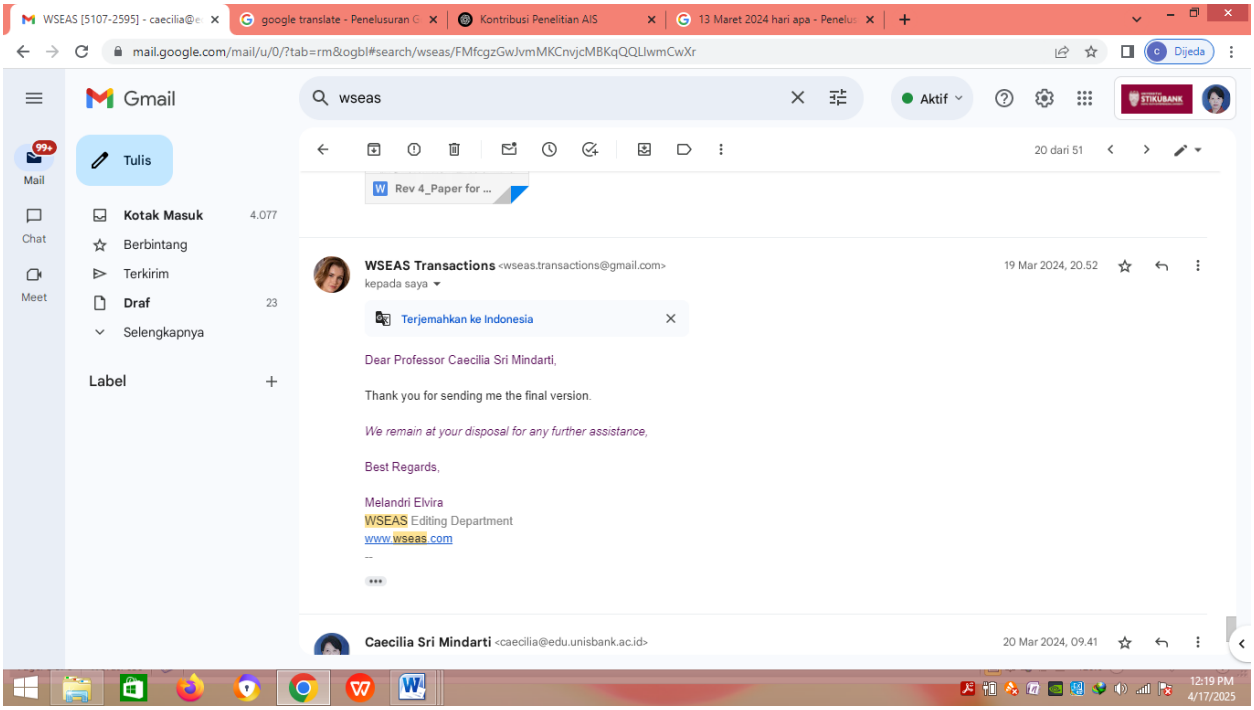

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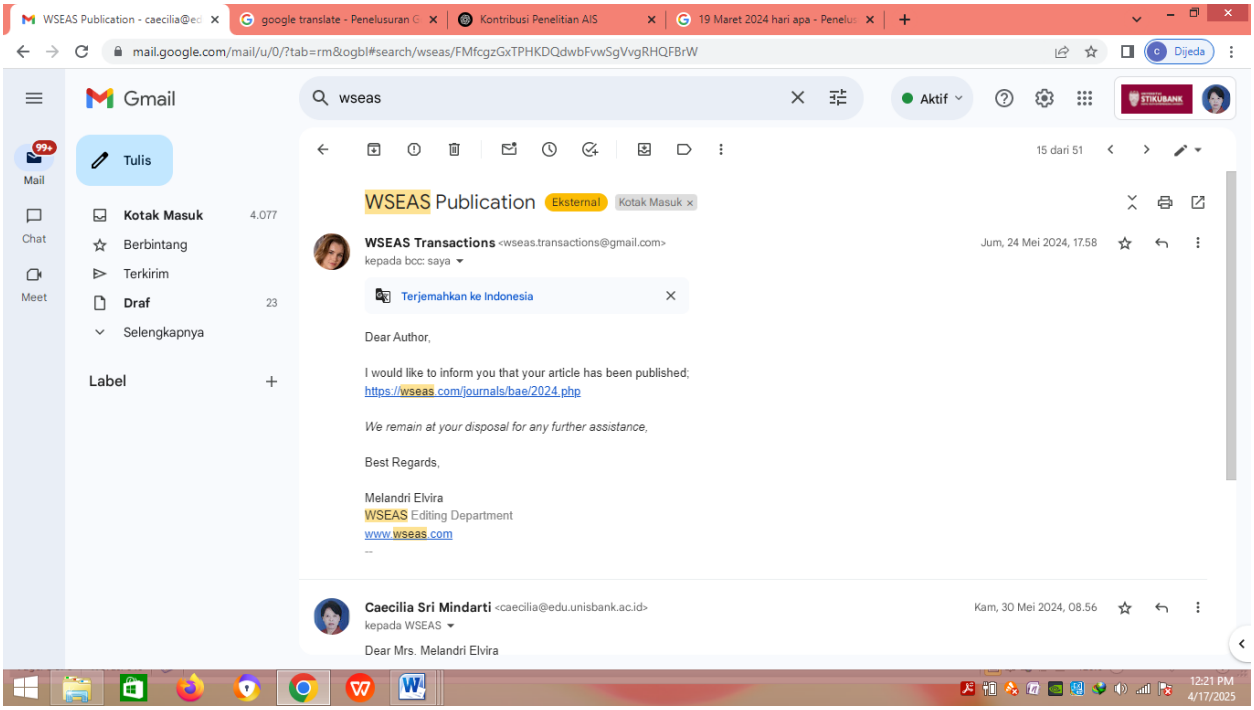

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