

# Impact of Organizational Culture on the Quality of Management Accounting Information System : A Theoretical Approach

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## Abstract

Management Accounting Information system (MAIS) equal as the information systems generally. MAIS refers to the normative, but when MAIS implemented have unintended consequence or unpredictable, this is because in the context of organization and social not well understood by users. To avoid misunderstanding of the user, thus resulting in the quality of information systems, the organizational culture can bridge these problems. Organizational culture is an important factor in the spread of management accounting information systems in organizations.

**Keywords** : Accounting is Information System, Management Accounting Information System, Organizational Culture

## 1. Introduction

Accounting information system of an organization has two main sub-systems, namely financial accounting information systems and management accounting information systems (Wilkinson *et al*, 2000:15; Hansen & Mowen, 2007:7; Susanto, 2008:84). Both subsystems are differentiated on the purpose, nature and type of process inputs that are used to transform inputs into outputs (Hansen & Mowen, 2007:7). Financial accounting information system to collect and process the transaction data and then disseminate financial information to interested parties (Kieso *et al*, 2011:88), utamanya pihak eksternal perusahaan (Hansen & Mowen, 2007:7). MAIS produce information to help managers, executives and workers in decision-making for managing the organization (Hansen & Mowen, 2007:7; Kaplan & Atkinson, 1998:1).

MAIS same as information systems are generally. MAIS refers to the normative, MAIS qualified to give satisfaction to the user when the manager uses MAIS for decision-making, both short-term decisions and long-term (Mia & Patiar, 2001; Hamdan, 2012). However, when MAIS implemented have unintended consequence or unpredictable, this is because in the context of organization and social is not well understood by the user (Lawrence *et al*, 1997). To avoid misunderstanding of the user, thus resulting in the quality of information systems, so the organizational culture (Kreitner & Kinichi, 2003:72) can bridge these problems.

The function of organizational culture in organizational life is a means to unify the activities of the members of an organization that consists of a collection of individuals with different backgrounds (Kreitner & Kinichi, 2003:72). Organizational culture is a pattern of shared basic assumptions accepted by the group when solving problems stemming from the external environment and integrating the internal environment, which has done well enough to be considered as true, then be taught to new members as right manner to perceive, think , and feel the problems being faced (Schein, 2010:18).

## 2. Literature Riview

### 2.1. Accounting is An Information System.

Accounting is an information systems (Needles & Powers, 2007:4; Albrecht *et al*, 2011:4; Kimmel *et al*, 2011:5; Weygandt *et al*, 2012:4; Horngren, 2012:2). In simple accounting term proposed by Weygandt *et al* (2012:4) Accounting is the financial information system that provides these insights. Needles & Powers (2007:4) say “Accounting is an information system that measures, processes, and communicates financial information about an economic entity”. Then Kimmel *et al* (2011:5) states that “Accounting is the information system that identifies, records, and communicates the economic events of an organization to interested users”. From these statements it can be concluded that the accounting is an information system that measures, process, and communicate financial information about an economic entity of an organization. Albrecht *et al* (2011:4) states accounting is more complex:

“..... formally defined as a system for providing quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions.

Accounting provides the means of recording and communicating business activities and the results of those activities”.

Accounting is divided into two types, financial accounting and management accounting. Financial accounting provides economic and financial information for investors, creditors, and other external users (Weygandt *et al*, 2010:6). Meanwhile, management accounting can be seen from the definition of Atkinson *et al*

(2012: 2) proposed, ie :

“Management Accounting is the process of supplying the managers and employees in an organization with relevant information, both financial and nonfinancial, for making decisions, allocating resources, and monitoring, evaluating, and rewarding performance”.

## 2.2. The Quality of Management Accounting Information System

Wilkinson (1989:3) say, “A system is an integrated entity (i.e., a framework) that attempts to achieve a set of objective”. O’Brien & Marakas (2010:26), states that “a system is defined as a set of interrelated components, with a clearly defined boundary, working together to achieve a common set of objectives by accepting inputs and producing outputs in an organized transformation process”. Furthermore, the definition of information system delivered Laudon & Laudon (2012:15), ie:

“An information system can be defined technically as a set of interrelated components that collect (or retrieve), process, store, and distribute information to support decision making and control in an organization. In addition to supporting decision making, coordination, and control, information systems may also help managers and workers analyze problems, visualize complex subjects, and create new products”.

The concept of integrated information systems increasingly important role in the business entity (Nookabadi & Middle, 2006), because the integrated information system shows the success of organizational information systems (Whitten & Bentley, 2007:73). Information system integrates sub-systems both physical and non-physical are interconnected (O’Brien & Marakas, 2010:26) and work together in harmony to achieve a goal of process data into useful information (Susanto, 2008:52). Integrated information system which enables the process of formulating strategies and improving the complementary relationship in the organization and supervision activities (Nicolaou, 2011). Integrated information system built from a variety of components, namely software purchased or built specifically, hardware, and network (Bentley & Whitten, 2007:26).

In the hospital industry, the integration becomes a critical success factor in supporting the work for cooperation among health care providers (Hasselbring, 2000), manage the administration, finance and patient care processes (Yucel *et al*, 2011). In the venture capital industry, the integration to facilitate the management of the development of partnerships (Davila & Foster, 2005). In the manufacturing industry and the food industry, the quality of system resulting from the integration between sub-systems (Nookabadi & Middle, 2006), done for logistics, production and throughout the supply chain (Gimenez, 2006). Integrating the supply chain process is a valuable capability leading to increased business value (Ghobakhloo *et al*, 2011). In practice, there are still many problems that are not integrated information systems and inefficient in a business entity (Karlis, 2011; Rochimat, 2012; Anand, 2012). The lack of integration of information systems has a damaging effect on business performance, revenue and quality measurement (Georgantzis & Katsamakas, 2010).

Associated of information system with the accounting well known to the accounting information system. An accounting information system collects and processes transaction data and then disseminates the financial information to interested parties (Kieso *et al*, 2011:88). While Wilkinson (1989:4) provide understanding of accounting information system is “... an integrated framework within a firm that employs physical resources to transform economic data into financial information for (1) operating and managing the firm’s activities, and (2) reporting the firm’s achievements to interested parties”. This is confirmed Azhar Susanto (2008:72) which says that:

Accounting Information System is a collection (integration) of sub-systems/ components of both physical and non-physical are interconnected and cooperate with each other in harmony to process the transaction data associated with financial issues into financial information.

Accounting information system of an organization has two main subsystems, ie financial accounting information systems and management accounting information systems, in which both the accounting subsystem differentiated on purpose, nature and type of process inputs that are used to transform inputs into outputs (Hansen & Mowen, 2007:7). Moreover Hansen & Mowen (2007:7) said that the financial accounting information system produces information that is used externally companies, using economic events as input, and processed in accordance with the regulations and rules of certain. Meanwhile, management accounting information system provides information to assist managers in controlling organization (Kaplan & Atkinson, 1998:1), this is in line with the Hansen & Mowen (2007: 8) said that the management accounting information system produce information for internal users such as managers, executives and workers.

SIAM same with information systems are generally which able to support and serve the purpose of corporate strategy (Kaplan, 1984). Belkaoui (2002:9) in his book entitled “Behavioral Management Accounting” proposed definition of MAIS as “... the set of human and capital resources within an organization that is responsible for the production and dissemination of information deemed relevant for internal decision making”. Thus, MAIS have a broad scope that allows managers to obtain the required information in economic decision making in the long-term success (Hoque, 2003:6).

Aside from being a tool (Laudon & Laudon, 2012:xxi), information system can also be viewed as a product (Azhar Susanto, 2009:18). In the context of product quality, customer expectations has a major role as a standard of comparison in evaluating the quality and the satisfaction. Thus, the quality can be defined as the ability of a product (including services) to meet or exceed customer expectations (Stairs & Renolds, 2010:57). In the contexts of information systems, said the quality is match between the required specifications compared with the specification used by the company (Azhar Susanto, 2009:22), quality also an indicator of how well the final result of information systems meet the goals set by management (Laudon & Laudon, 2012:530). This is in line with those expressed Post & Anderson (2003:5), that “The quality of an information system is measured by its ability to provide exactly the information needed by managers in a timely manner”. Davis & Olsom (1985) reinforce “Quality for information systems is defined as excellence per fitness of the systems in serving the purpose for which it was developed”. Furthermore, Davis & Olsom say that quality is achieved with the functions that define the organization and conduct quality assurance, which consists of a guarantee of quality assurance in the development and quality assurance of design features in the application.

Based on the above definitions and refers to the goal in the company, The quality of MAIS is a specification that can be used as an integrated framework in the company by utilizing the resources for providing relevant information to managers and employees in an organization, both financial information and the non-financial information, for decision-making in achieving objectives specifically in organization.

### 2.2.1. Relationship of Management Accounting with Management Accounting Information System

Management accounting information systems necessary for the functioning of management accounting, management accounting in general which is a subsystem of accounting information systems, as said Belkaoui (2002:9), ie: “Management accounting is generally a subsystem of the accounting information system...”. Relationship the management accounting with MAIS (Burns et al, 2013:7) confirmed in the following figure:

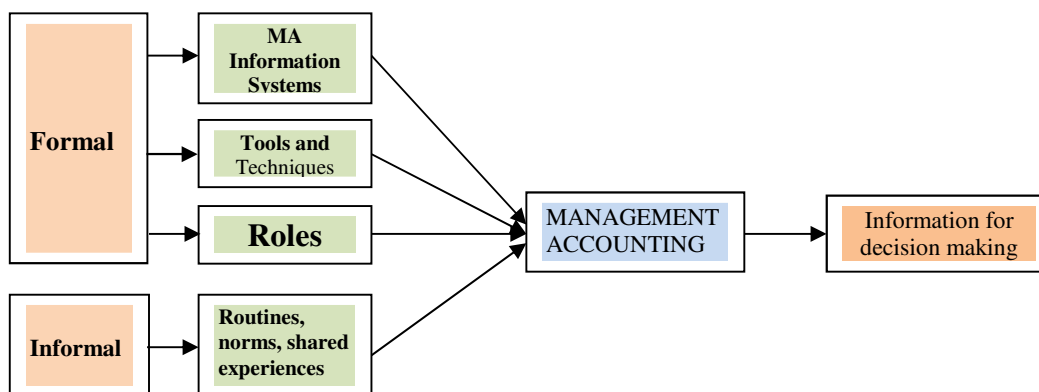


Figure 1. Formal and Informal Components of Management Accounting

From above figure, it can be explained that the management accounting in organizations is a combination of various components, so it can be make management accounting provides main information to decision making in the organization. Formally, the management accounting consists of three (3) components, namely the management accounting information system (MAIS); hardware and software that facilitates data collection and processing of data into information. Management accounting techniques; a calculative methods that enable organizations to make the structure of their problems and provide an alternative action. The role of the management accountant; the way in which accountants are involved in helping decision-making organization.

Above a picture (figure 1) is in line with definition of management accounting of Atkinson et al (2012:2) says is “... the process of supplying the managers and employees in an organization with relevant information, both financial and nonfinancial, for making decisions, allocating resources, and monitoring, evaluating, and rewarding performance”.

### 2.2.2. Purpose of Management Accounting Information System

Each organization adjust the required accounting information system users, as said Kieso et al (2011: 88) that the accounting information system varies greatly from one business to another. This is in accordance with the contingency theory the says that there is no universal model or system received by the organization, because the design of the organization depends on contingent factors relevant to the situation (Hoque, 2003:12).

Hall (2011:14) said, There are 3 (three) fundamental objectives are, however, common to all systems:

- 1) To support the stewardship function of management. Stewardship refers to management’s responsibility to properly manage the resources of the firm. The information system provides information about resource utilization to external users via traditional financial statements and other mandated reports. Internally, management receives stewardship information from various responsibility reports.

- 2) To support management decision making. The information system supplies managers with the information they need to carry out their decision-making responsibilities.
- 3) To support the firm's day-to-day operations. The information system provides information to operations personnel to assist them in the efficient and effective discharge of their daily tasks.

From the definition of the previous accounting information systems, there are two general purpose accounting information systems, as said Wilkinson (1989:5), namely:

- 1) Providing information for operational activities and needs of legitimate rule in daily operations, and
- 2) Provide information for decision making.

The purpose of accounting information systems presented Wilkinson is the same goals with management accounting information system, which provides the information necessary to meet specific management objectives (Hansen & Mowen, 2007:4), such as provide information to assist managers in their planning and control activities (Kaplan, 1998:1). More detailed objectives of management accounting information system as follows:

- 1) Provides information service costs, products, and other objects of interest to management;
- 2) Provides information for planning, control, evaluation and continuous improvement; and
- 3) Provide information for decision making.

So it can be said that a system must serve at least one goal, but it can also serve several purposes at once, serve the purpose is fundamental justification, when the system stops to serve the purpose, it must be replaced (Hall, 2011:5).

### **2.2.3. The Characteristics of Management Accounting Information System Quality.**

According to Laudon & Laudon (2012:530-531) in general business information systems within the entity notice 5 (five) measurement of variables, namely: scope, time, cost, quality, and risk. While the terms of the quality of information systems, Stair & Reynolds (2010:57) describes the general characteristics of the quality of the information system is Flexible, Efficient, Accessible, and Timely.

Kaplan (1998:1) says that in order to test whether the management accounting information systems has motivated and help managers or not in achieving organizational goals can be viewed timely, efficient, and effective from the system. Meanwhile, Ong et al (2009) to measure the quality of information systems using the dimensions of Reliability, Flexibility, Integration, Accessibility, Timeliness and then Chang et al (2012) to measure the quality of information systems with Security, Ease of use and Efficiency.

From the measurement of information system disclosed by Laudon & Laudon (2012:530-531), Stair & Reynolds (2010:57) and Kaplan (1998:1), and from the definition of the accounting information system (Wilkinson, 1989; Whitten & Bentley, 1998; Azhar Susanto, 2008; Stair & Reynolds, 2010; Hall, 2011; Laudon & Laudon, 2012), measurement of the quality of management accounting information system can be use the integration, flexible, reliability, efficient.

- 1) *Integration*. A set of components and formal procedures the are related to each other (Azhar Sussanto, 2009; Stair & Reynolds, 2010). System integration refers to the process of building a new system by combining the software package, the old system the existed at the moment, and the new software (Dennis, 2009:254). In line with the statement Whitten and Bentley (2007:26) that the integrated system is to build an integrated information system of the various components in the form of purchased software, custom built software, hardware, and network. Integrated information system related to the success of the system used / developed, thus improving the performance of business units (Chapman & Kihn, 2009). In practice the advantages of an integrated information system (Dannar H. Sri, 2012) are:
  - a. Simplification of business processes, so that companies become more competitive.
  - b. Master Data Management centralized improve the accuracy of data and information for management.
  - c. Easy integration, both between systems, inter-departmental and the inter-state.
  - d. Support of IT departments more easily, because the new system is more up-to-date technology.
- 2) *Flexible*. The design should be useful for all those the will need it, as evidence of the development of enterprises, including customers and programmers (Kendal and Kendal, 2011:169).
- 3) *Reliability*. Reliability of the system to measure the reliability of the operating system (Ong et al, 2009), where the reliability of the system to focus on the extent to which the user can assume that the system will be available for users to use (Dennis et al, 2009:281). The reliability of system is provides assurance that the organization's information systems have been designed to provide reliable information for decision-making (Bagranoff *et al*, 2010:20).
- 4) *Efficient*. The size of the linking process between input and output in the company's operations are called Efficiency (Bayangkara, 2008:13). The definition is in line with that expressed Stair & Reynolds (2010:8), that "*Efficiency is a measure of what is produced divided by what is consumed*". Several processes can be combined into one program for efficient processing. For example, if a series of reports require equal input file, they can do together, it will be able to save time computer run (Kendal



and Kendal, 2011:207). Specifically mentioned that efficient in information systems is a fast response time, inputting an efficient, streamlined output, efficient data storage and efficient backup. Management tries to determine the time required to complete each task and create a schedule to complete the work (Laudon & Laudon, 2012:530). This is in line with the statement of Chang et al (2012), that says it is the extent of services efisiens information system is considered as a tool to facilitate and improve the work efficiency and speed of the user's work.

### 2.3. Organizational Culture

Culture is the collective programming of mind which distinguishes the members of one group or society from the other; like the mindset of parents transferred to their children, the teachers to their students, friends to their friends, the leaders for their followers, and followers to their leader (Hofstede, 1984). Furthermore, Hofstede states that the culture is reflected in a person who is attached to the various aspects of life, the way one views the world and one's role in it; in terms of the values of a person, what one considers to be "good" and "bad"; in terms of a person's overall confidence, what one considers to be "right" and "wrong"; whereas in terms of artistic expression, what one considers as "beautiful" and "ugly". Meanwhile, Lustig & Koester (2010:25) said that of culture is a learned set of shared interpretations about beliefs, values, norms, and social practices, which affect the behaviours of a relatively large group of people”.

In the context of an organization or group, called the organizational culture. Organizational culture refers to a system of shared meaning adopted by members that distinguishes the organization from other organizations (Robbins, 2007). Robbins & Coulter (2012:52) also said that the organizational culture is described as shared values, principles, traditions, and ways of doing things that affect the way the organization's members to act. Cultural definitions presented by Robbins & Coulter (2012:52) shows three things, namely:

“First, culture is a perception. It’s not something that can be physically touched or seen, but employees perceive it on the basis of what they experience within the organization. Second, organizational culture is descriptive. It’s concerned with how members perceive the culture and describe it, not with whether they like it. Third, that’s the shared aspect of culture. Even though individuals may have different backgrounds or work at different organizational levels, they tend to describe the organization’s culture in similar terms”.

Meanwhile, Schein (2010:18) in his book entitled "Organizational Culture and Leadership" and the journal entitled "Coming to a New Awareness of Organizational Culture" (1984) defines organizational culture as:

“a pattern of shared basic assumptions learned by a group as it solved its problems of external adaptation and internal integration, which has worked well enough to be considered valid and, therefore, to be taught to new members as the correct way to perceive, think, and feel in relation to those problems”.

George & Jones (2010:502) also defines “Organizational culture is the set of shared values, beliefs, and norms that influences the way employees think, feel, and behave toward each other and toward people outside the organization”. Organizational culture from the perspective of information systems, Laudon & Laudon (2012:85) in his book entitled Management Information Systems said, “Organizational culture is a powerful unifying force that restrains political conflict and promotes common understanding, agreement on procedures, and common practices”.

From the definitions of set out on organizational culture there are two major things that can be used as a basis; the first, the value of which are shared, beliefs and important goals shared by most people in the group, that is tends to establish group behavior; the second, The norm of group behavior, way of acting that is common or already pervasive found in one group and last long, because the group members tend to behave in a way to teach the practice to new members.

#### 2.3.1. Organizational Culture Function.

The function of organizational culture in organizational life is a means to unify the activities of the members of an organization that consists of a collection of individuals with different backgrounds (Kreitner & Kinichi, 2003:72). According to Robbins (2007:725) Culture run a number of functions within the organization:

- 1) Culture has set a boundary role; it means, culture creates a clear distinction between one organization and another.
- 2) Culture gives the identity to the members of the organization.
- 3) Culture facilitate the emergence of a commitment to something larger than one's own interests.
- 4) Culture increase the stability of social systems. Culture is the the social glue that helps unite the organization by providing appropriate standards of what should be said and done by the employees.
- 5) Culture to function as mechanism of meaning-makers and control mechanisms that guide and establish the employees' attitudes and behavior.

Meanwhil, Wagner & Hollenbeck (2005:282-283) said that in the process of helping to create mutual understanding in the life of the organization, organizational culture fulfill four basic functions, namely:

- 1) It gives members an organizational identity. That is, sharing norms, values, and perceptions provides people with a sense of togetherness that promotes a feeling of common purpose.
- 2) It facilitates collective commitment. The common purpose that grows out of a shared culture tends to elicit feelings of attachment among all those who accept the culture as their own.
- 3) It promotes organizational stability. By nurturing a shared sense of identity and commitment, culture encourages lasting integration and cooperation among the members of an organization.
- 4) It shapes behavior by helping members make sense of their surroundings. An organization's culture serves as a source of shared meanings that explain why things occur in the way that they do. By fulfilling these four basic functions, the culture of an organization serves as a sort of social glue that helps reinforce persistent, coordinated behaviors at work.

From the four functions mentioned Wagner & Hollenbeck can be said; first, the members of the organization showing the identity of an organization; second, to facilitate mutual commitment; Third, encourage the stability of the organization; Fourth, forms of behavior by helping members understand their environment.

### **2.3.2. The Characteristics of Organizational Culture.**

From the definition of culture proposed Lustig & Koester (2010:25), there are 4 (four) dimensions inherent in the culture, namely beliefs, values, norms, and social practices.

- 1) Beliefs. Beliefs is an idea that people assume to be true about the world. Accordingly, trust is a learned set of interpretations which form the basis for cultural members to decide what is and what is not logical and correct.
- 2) Values. Value involves what was considered culturally as good or bad, right or wrong, fair or unfair, just or unjust, beautiful or ugly, clean or dirty, valuable or worthless, proper or improper, and kind or cruel. Because the value is the desired characteristics or cultural purposes, cultural values do not necessarily represent the actual behavior and characteristics. However, the values are often offered as an explanation for how people communicate.
- 3) Norms. Norms are shared expectations of socially appropriate behavior. When a person's behavior violates the cultural norms, social sanctions are usually imposed. As Values, norms can be different in each culture in terms of their interests and strengths. However, the norm may change over a period of time, while the beliefs and values tend to be much more enduring.
- 4) Social Practices. Social practices are predictable patterns of behavior in which members of a culture usually follow. Accordingly, social practices are the outward manifestation of beliefs, values, and the norms.

Luthans (2011:72) suggests are an important characteristic of organizational culture is "Observed behavioral regularities, Norms, Dominant values, Philosophy, Rules, and Organizational climate".

- 1) Observed behavioral regularities. When members of the organization interact with each other, they use the same language, terminology, and rituals associated with an attitude of respect and behavior.
- 2) Norms. Existing standards of conduct, including guidance on how much work needs to be done.
- 3) Dominant values. There are core values which support the organization and expect the participants to share. Typical examples are products of high quality, low absenteeism, and high efficiency.
- 4) Philosophy. There is a policy defined as beliefs about how the organization's employees and / or customers should be treated.
- 5) Rules. There are strict guidelines associated with promiscuity in the organization. Newcomers must learn the "ways" them to be accepted as a full member of the group.
- 6) Organizational climate. This is an overall feeling which is associated with physical arrangement, how participants interact, and how members of the organization to behave with customers or other outside parties.

McShane & Glinow (2010:419) provides seven dimensions of organizational culture, namely Innovation, Stability, Respect for people, Outcome orientation, Attention to detail, Team orientation and Aggressiveness. Robbins & Coulter (2012:52) also suggests the seven dimensions of organizational culture, namely Attention to Detail, Outcome Orientation, People Orientation, Team Orientation, Aggressiveness, Stability, Innovation and Risk Taking.

Based on the dimensions or characteristics of the organizational culture mentioned, the characteristics of organizational culture can be attributed to management accounting information system of a company is Attention to Detail, Innovation, Team Orientation, Outcome Orientation, and Aggressiveness.

- 1) Attention to Detail. The extent to which employees are expected to demonstrate the accuracy and attention to detail and has accuracy in analyzing.
- 2) Innovation. Innovation is the extent to which employees are encouraged to be innovative and take risks, like experimenting, looking for opportunities, take risks, fewer rules.
- 3) Team Orientation. Oriented team is the extent of the work done by a team of employees organized than individually, such as collaboration and people-oriented, it means the management decisions take into

- account the effect on the people in the organization.
- 4) Outcome Orientation. The extent to which managers focus on the end result of work or in other words, it refers to the orientation of the actions taken, the high expectations of an activity and results-oriented of the activities carried out.
  - 5) Aggressiveness. Aggression is the extent to which employees are aggressively pursuing work individually rather than cooperation and competitive.

### **3. Impact of Organizational Culture on The Quality of Management Accounting Information System**

Organizational information systems is influenced by organizational structure, organizational culture and change management (Stair & Reynolds, 2010:74). This is confirmed Laudon & Laudon (2012: 115) which states that the information system is designed to serve the needs of the organization and was formed based on the organizational structure, business processes, organizational goals, organizational culture, politics and management. Turban & Volonino (2011:25) also stated the value of the information system is determined by the relationship between information systems, people, business processes, and organizational culture. Accordingly, it has been proven that organizational culture has a positive influence on the successful development of a new information system (Stair & Reynolds, 2010:53; Gray, 1988).

These statements in line with the results Indeje & Zheng (2010) which proves that organizational culture has a strong influence on the development and implementation of information systems, in which the identification and understanding of the meaning, beliefs, norms and power in organizations is an important consideration when developing and implement information systems. Weber & Pliskin (1996) also provide systematic evidence which organizational culture plays an important role in the effective implementation of the integration of information systems. This was confirmed by the statement Laudon & Laudon (2012:20) which said that organizational culture can always be found embedded in the organization's information systems.

To known that the members of the organization has one or more subcultures within the organization, which can influence the behavior of members, including supporting the use of MAIS (Kendal & Kendal, 2011:46). In line with the results of research conducted Kappos & Rivard (2008), that the organizational culture influence the way how users tend to use the management accounting information systems and the influence of information systems used on the outcome of the use.

So, MAIS consider this the nature of the information that corresponds to a particular organization, the methods used for the transmission of data and information, organizational culture and shared values that exist within the organization (Coombs et al, 2005:15). Thus, the internal culture is an important factor in the spread of MAIS in organizations (Carenzo & Turolla, 2010). Research Agbejule (2011) also showed results that the managers realize the values of the dominant culture of their organization before deciding to use the MAIS, this study also increase knowledge and understanding of the relationship between organizational culture and the use of MAIS and how they affect performance.

Dominant values inherent in the organizational culture is the norm and confidence, where the norm is the social cohesiveness which helps employees to unify the organization run standar procedure, as well as guidelines on how much work needs to be done. While the beliefs is a series of interpretations learned establish rationale for deciding organizational members can or can not, logical or illogical and correct or incorrect (Lustig & Koester, 2010:25). Accordingly norms and beliefs to encourage employees to run a mutual agreement on common procedures and practices (Laudon & Laudon (2012:85), where the procedure is also the components contained in the enterprise information system (Azhar Susanto, 2008:). Norms and beliefs of each member of the organization as evidenced affect the quality of MAIS in the enterprise can be reflected by using a viewpoint such as *Attention to Detail*, *Innovation*, *Team Orientation*, *Outcome Orientation* dan *Aggressiveness*. These mindset can be visualized with the following picture:

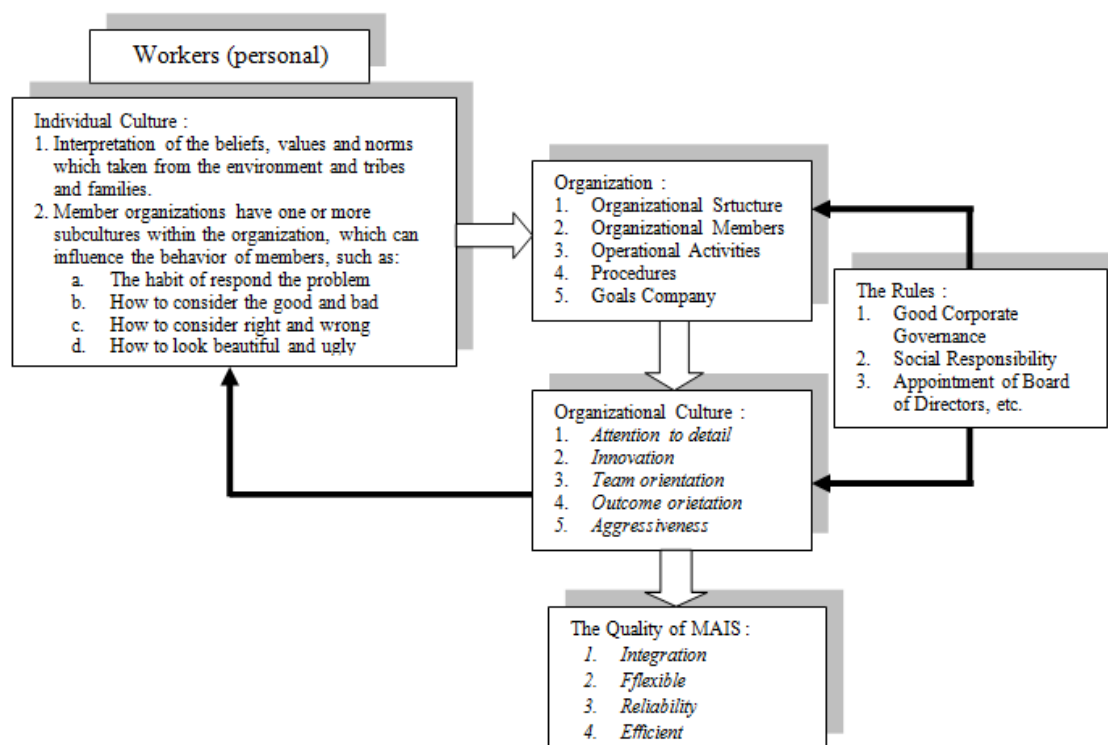


Figure 2. Framework the influence of organizational culture on the quality of management accounting information systems

#### 4. Conclusion

Management accounting information system should consider this the nature of the information that corresponds to a particular organization, the methods used for the transmission of data and information, organizational culture and shared values that exist within the organization. Thus, the internal culture is an important factor in the spread of MAIS in organizations. MAIS as information systems are generally, the MAIS are designed to serve the needs of the organization and formed based on organizational structure, business processes, organizational goals, organizational culture, politics and management.

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