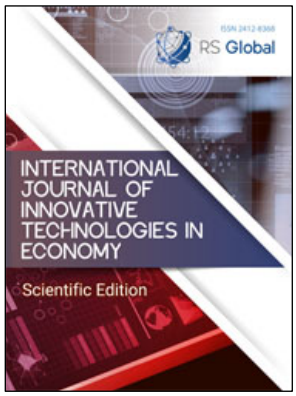

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THE POWER OF CULTURE AND TECH: TRANSFORMING ACCOUNTING INFORMATION SYSTEMS

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ABSTRACT

The quality of accounting information systems is essential for accurate financial reporting and effective decision-making. As information technology advances, organizations require more integrated and efficient accounting systems. Organizational culture and information technology play a crucial role in improving transaction processing and system integration. However, a lack of integration often results in untimely reporting and poor-quality accounting information systems, affecting organizational efficiency. This study investigates the impact of organizational culture and information technology on the quality of accounting information systems. Organizational culture, including innovation, staff relationships, and organizational identity, shapes the effectiveness of accounting systems. Meanwhile, information technology enhances integration, ensuring the accuracy and reliability of financial data. Despite these advantages, many organizations still face challenges in optimizing their accounting information systems. Using Structural Equation Modeling-Partial Least Squares (SEM-PLS), this research examines employees from Maranatha Christian University, Bandung, with simple random sampling as the data collection method. Findings indicate that organizational culture (X1) and information technology (X2) significantly influence the quality of accounting information systems (Y1) across business organizations, educational institutions, and government agencies. This study contributes to a better understanding of how organizations can develop a culture that supports the efficient use of information technology to enhance accounting information systems. The results provide valuable insights for management to implement strategies that improve financial data quality, leading to better decision-making and operational effectiveness.

KEYWORDS

Organizational Culture, Information Technology and Quality of Accounting Information Systems

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Introduction.

The world of work is undergoing transformation, both in business organizations, educational institutions, and government institutions. Purnama & Rudy (2017) said that this change is closely related to the progress of information technology which has become the main choice in the development of information systems. Information plays an important role in various aspects of human life, both at the individual and organizational levels. The role of information is so high for the organization that the organization is very dependent on the accounting information system according to Purnama & Rudy (2017) . Turner (2017) said in daily activities, all activities must lead to buying and selling transactions, the information system that produces information

about buying and selling transactions is called an accounting information system. This condition provides an illustration that organizations everywhere must have an accounting information system to complete various accounting functions and process financial data into financial reports used by various users.

An accounting information system is a comprehensive system that encompasses all accounting functions and activities, focusing on the impact of external events or internal operations on economic resources (Wilkinson, 2000). According to Gelinas et al (2018) stated that accounting information system is a system that functions to combine forms, records, and reports that are coordinated to produce financial information needed in making management and company leadership decisions and can also facilitate company management. Facts show that the business world, especially small and medium-sized businesses, in several developing countries often experience problems with a slightly formal management mode or lack of accounting transparency (Zada et al, 2021). The quality of the accounting information system may be inaccurate and inflexible in recording transactions, resulting in low quality accounting information (Susanto, 2017). According to Momoh (2023) the quality of accounting information is determined by the quality of the Accounting Information System. A low-quality Accounting Information System will produce low-quality accounting information. The phenomenon that occurs, Accounting Information System implemented in various agencies or organizations in Indonesia is not yet of good quality as stated by the chairman of the BPK Agung Sampurna (2021) that his institution found a number of problems that could lead to state losses. This indicates that the implementation of Accounting Information Systems (AIS) in Indonesia still faces significant challenges, including weak internal controls, lack of standardization, and vulnerability to fraud. As a result, inefficiencies and financial irregularities may arise, potentially leading to substantial state losses.

Laudon & Laudon (2016) said that organizational culture is one of the factors that causes the accounting information system to be of quality, so that the accounting information system can be relied on, integrated, and always available when needed. This is because organizational culture can always be found and is inherent in the organization's information system. Previous researchers have argued that the influence of organizational culture on the implementation of accounting information systems (Kwarteng & Aveh, 2018) and the quality of accounting information systems (Wisna, 2015). O'Brien & Marakas (2009) stated that the success of an information system is not only measured by efficiency but can also minimize costs, time and information resources, but can also be measured by organizational culture.

According to Turban & Volonino (2011) the level of information systems can be determined by the relationship between the information system, people, business processes and organizational culture. A strong organizational culture will provide employees with a clear understanding of the tasks given by the organization, has a great influence on the behavior of its members because of the high level of togetherness. Organizational culture also provides loyalty and shared commitment. If employees are given an understanding of organizational culture, then each employee will be motivated and enthusiastic to work to carry out every task given by the company. This is one of the keys to obtaining optimal work performance, so that productivity increases to achieve organizational goals. Organizational culture is an accounting information system that includes the spread of beliefs and values that develop in an organization and direct the behavior of its members. According to Akpa (2021) said that organizational culture can change when beliefs, attitudes, values, systems and organizational structures change. However, organizational culture is one of the factors that determine the successful implementation of accounting information systems.

According to Laudon & Laudon (2016) in addition to organizational culture, the success of an accounting information system is also influenced by information technology, because to use an information system effectively requires an understanding of information technology in forming the system. The success of using an Accounting Information System is greatly influenced by many factors, one of which is the factor of information technology users (Nurhidayati, 2017). According to Romney and Steibart (2018) the first component of an accounting information system is an individual who can operate the system to enter data. The data is then collected, stored, modified, and managed, resulting in information used in the decision-making process. According to Bodnar & William (2014) the implementation of a quality accounting information system requires adequate encouragement from the use of information technology that functions to facilitate AIS applications in providing accounting information that has value for its various use.

Formulation of the problem

In accordance with the problems stated in the background, the researcher formulates the problems to be discussed in the study, namely 1) How big is the influence of Organizational Culture on the Quality of Accounting Information Systems? 2) How big is the influence of information technology on the Quality of Accounting Information Systems?

Research purposes

The purpose of this study is to obtain empirical evidence regarding the influence of organizational culture and information technology on the quality of accounting information systems, and to measure the extent to which organizational culture and information technology influence the quality of accounting information systems based on data and empirical tests conducted.

LITERATURE REVIEW

Organizational culture

Organizational culture is one of the important factors in a company to achieve its goals. Organizational culture is a characteristic that exists and is maintained in an organization or in everyday life in society, which cannot be separated from the cultural ties that emerge. Organizational culture is a set of values that are always accepted as true, which helps someone in an organization to understand which actions are acceptable and unacceptable and these values are communicated through stories and other symbolic means Asatiani et al (2021). Wibowo (2016) states that organizational culture is norms and customs that are accepted as truth by everyone in the organization, while according to Szydło, & Grześ-Bukłaho, (2020) organizational culture is the values and norms that guide the behavior of organizational members. Hodge et al (2019) provide the idea that organizational culture is a structure of two levels of characteristics, namely observable and unobservable organizational characteristics. Organizational culture is also known as a set of norms, procedures, beliefs and core values that guide and direct the thinking and behavior of its members towards each other and stakeholders related to the organization (Cadorin et al, 2017). According to Sitanggang et al (2022), Organizational Culture is a guideline for behavior and solving organizational or company problems in the form of a system of assumptions (*assumptions*), values *(values*), beliefs (*beliefs*), as well as long-standing norms, agreed upon and followed by members of an organization. According to Robbins & Judge (2018) to measure organizational culture, namely by the characteristics of innovation, risk taking, attention to detail, results orientation, results orientation, team orientation, aggressiveness, and stability. Robbins & Judge (2018) states that indicators of organizational culture are innovation and risk taking, attention to detail, results orientation, people orientation, team orientation, aggressiveness, stability.

Information Technology

According to Turner (2017) information technology is computer devices, software, additional equipment, services and related resources that are applied to support business processes. Meanwhile, according to Romney and Steinbart (2018) Information technology is computers and other electronic devices used to retrieve, store, distribute, and manipulate data. According to Ahriz et al (2020) information technology is a collection of tools used to handle and process information. Information technology refers to the infrastructure (software, hardware, useware) and facilities in the financial system that provide the means to receive, transmit, process, interpret, store, organize, and use information widely. According to He et al (2021) information technology indicators consist of hardware, software, data, procedures, and humans. Information technology is a tool used by accounting information systems to manage accessible data into information that will be used by decision makers (Putra et al., 2020)

Quality of Accounting Information Systems

According to Susanto (2017) the quality of an information system is the integration of all elements that are interconnected and work together harmoniously in forming an accounting information system so that it can produce quality information. The Quality of an Accounting Information System is a system formed from the integration of all elements and sub-elements that can produce quality information. Meanwhile, according to O'Brien and Marakas (2014) that the quality of accounting information systems is accounting information that has characteristics that make the information more useful and According to Susanto (2017) the quality of accounting information systems is every element and sub-element related to forming an accounting information system that provides quality information output. The characteristics of a quality accounting information system include integration and reliability

(Bocij, 2015; Baltzan, 2014). Integration of accounting information systems is integration between subsystems, system integration with other information systems, and data integration Bocij (2015). Furthermore, the reliability of an accounting information system refers to its ability to operate effectively and generate accurate accounting information (Baltzan, 2014).

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

Laudon and Laudon (2016) stated that organizational culture is inherently present and embedded in accounting information systems. Similarly, Bocij (2015) explained that information systems are designed to meet organizational needs and are influenced by organizational structure, business processes, goals, culture, politics, and management. Turban and Volonino (2011) also said that the value of an information system is determined by the relationship between information systems, people, business processes and organizational culture. O'Brien and Marakas (2009) also stated that the success of an information system is not only measured by efficiency in minimizing costs, time and use of information resources, but organizational culture is also involved. Meanwhile, Bachmid (2016) stated that there is an influence between organizational culture and the quality of accounting information systems. Regarding the influence of organizational culture on the quality of accounting information systems, it is also in line with Nurhidayati et al (2017) that organizational culture influences the quality of accounting information systems.

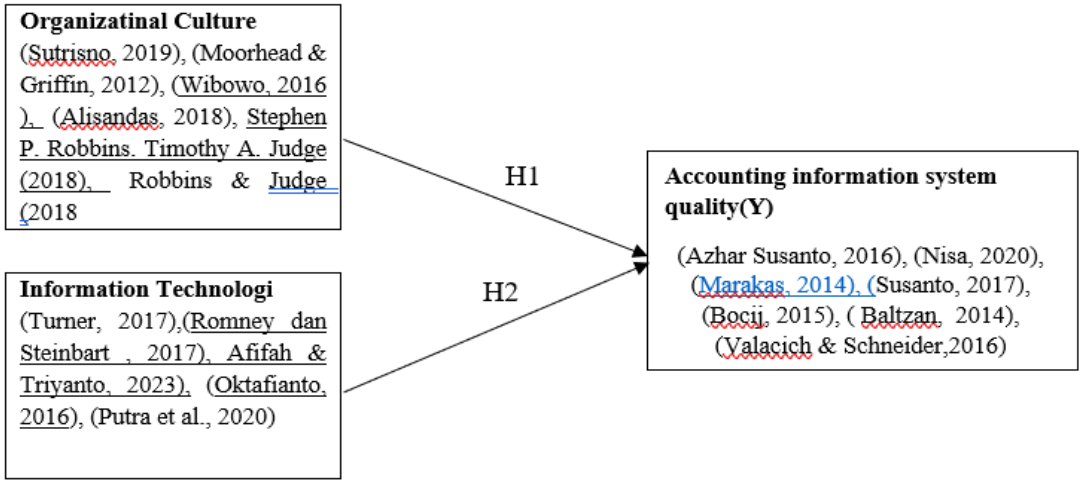
According to Purnama (2017), organizational culture affects the quality of accounting information systems, where the better the organizational culture, the better the quality of accounting information systems. Based on this definition, it can be concluded that an accounting information system is a system used to process a company's accounting data, with the aim of producing financial information that is useful for company management in the decision-making process. Based on the description above, the researcher makes the following hypothesis:

H1:Organizational culture influences the quality of accounting information systems.

The Influence of Information Technology on the Quality of Accounting Information Systems

Astuti (2019) stated that information technology has an impact on the quality of accounting information systems. In order for information systems to be used effectively, a good understanding of management, organization, and information technology that form a system is needed. The use of information technology in an organization aims to provide information needed by its users. According to Anggraini (2023) when technology is used in business and used correctly, effectively, and efficiently, it will help the work performance of an organization or company. The effectiveness of accounting information systems can be increased if information technology is used more effectively. This implies that as information technology advances, the quality of accounting information systems will also improve (Utama & Nurhayati, 2022). Putra (2020) emphasized that management must support accounting information system subsystems or components—such as databases, communication networks, hardware, software, human resources, and procedures—to enhance system quality while ensuring alignment with technological developments. Based on the discussion above, the researcher proposes the following hypothesis:

H2: Information technology has an effect on the quality of accounting information systems.



RESEARCH METHODS

Types of research

This study uses quantitative research methods. Quantitative research is scientific research that is carried out systematically to study phenomena and their causal relationships, by collecting measurable data using statistical, mathematical, or computational techniques (Rustamana et al, 2024).

Population and Sample

According to Susanto (2017), the research population consists of all individuals, objects, or events that share similar characteristics or hold special relevance to the issue being studied. In this study, the population includes staff and employees in the field of education at Maranatha Christian University.

Duckett (2021) stated that the population encompasses all variables related to the research problem. Meanwhile, Casteel & Bridier (2021) explained that a sample is a subset of the population selected to represent the entire population in a study. This research employs simple random sampling as the sampling method. Simple random sampling is a technique in which samples are selected randomly without considering strata within the population.

Data collection technique

Primary data serves as the main data source in this study, obtained directly through questionnaires and personal interviews. Chandra and Priyono (2023) define primary data as information collected firsthand from original sources without relying on pre-existing data. The questionnaire is designed based on dimensions consisting of specific indicators within each variable. Both variables are measured using ordinal scales, assessing individuals' attitudes, opinions, and perceptions regarding current social phenomena (Yusoff & Mohd Janor (2014). The questionnaire was distributed to staff and employees in educational institutions, specifically those working in finance and literature research departments. Additionally, secondary data was gathered from books, journals, and other relevant sources. The questionnaire employs a 5-point Likert scale, ranging from 1 = Strongly Disagree to 5 = Strongly Agree. After data collection, the results are analyzed and presented using SmartPLS 4 software.

Operational Definition of Variables

This study has 2 independent variables, namely organizational culture and information technology and the quality of accounting information systems as its dependent variables. The following is the operational definition of the variables:

Table 1. Operational Variable

Variable	Dimention	Indicator
Irham Fahmi (2015) Explains that organizational culture is a habit that has been going on for a long time and is used and applied in work activities as a driving force to improve the quality of work of employees and company managers.	Personality: Members are respectful, friendly, open, and sensitive to group satisfaction and are very concerned with aspects of customer satisfaction, both internal and external customers (in the perspective of Ishikawa, a quality expert from Japan, every internal part must serve, not be served).	Respect each other
		Be open to each other
	Self-awareness Members of the organization consciously work to gain satisfaction from their work, develop themselves, obey regulations, and offer high quality products and services.	Develop yourself
		Obey the rules

Romney dan Steinbart (2018) Information technology is computers and other electronic devices used to store, retrieve, distribute, and manipulate data.	Computers are problem solvers or data processors that can produce the required information	Process data
		Generate information
	Manipulating data is used to add data, replace, delete data and retrieve data in the database.	Add data
		Delete data
Menurut Azhar Susanto (2017) The quality of an information system is the integration of all elements that are interconnected and work together harmoniously in forming an accounting information system so that it can produce quality information.	Integration: In order for the system to be able to convert financial data into financial information, the system needs to be integrated with other system components	financial information
		Financial data
	Reliable: A system that produces accurate, complete, timely, and valid information is considered reliable. (Putra et al., 2020).	accurate information
		reliable

Data Analysis Techniques

The data analysis technique used in this study is Partial Least Squares – Structural Equation Modeling (SEM-PLS), as the variables involved are latent variables. SEM-PLS is chosen because it is particularly effective in analyzing complex relationships between latent constructs, even with small sample sizes. According to Febryaningrum et al (2004), SmartPLS is a software tool designed to analyze structural equation models (SEM) using a multivariate approach. Partial Least Squares (PLS) offers several advantages, including its ability to handle small sample sizes, accommodate non-normally distributed data, and provide robust estimations even in complex models with multiple indicators. This study utilizes SmartPLS 4 to conduct data processing, model evaluation, and hypothesis testing, ensuring the accuracy and reliability of the research findings.

RESULTS AND DISCUSSION

Research result

This study includes two independent variables, namely X_1 (Organizational Culture) and X_2 (Information Technology), as well as a dependent variable, Y (Quality of Accounting Information Systems). Using SmartPLS, the following research model is developed:

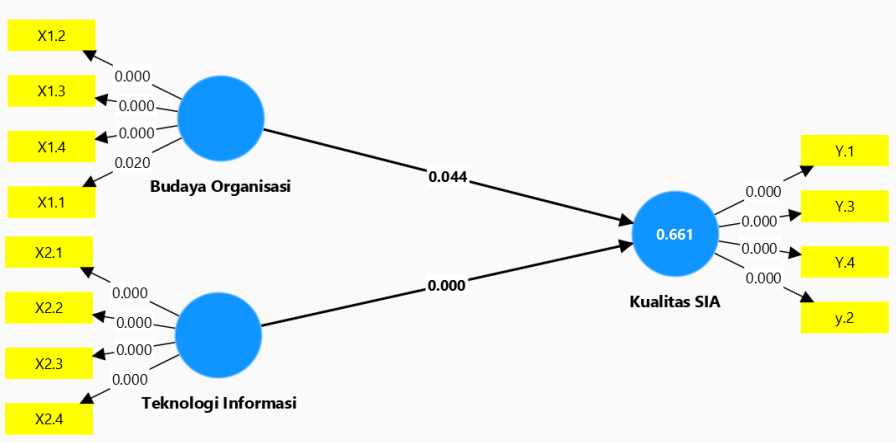


Fig. 1. *Research Model*

The first test to be carried out is a validity test (convergent validity and discriminant validity) and a reliability test.

a. Convergent Validity Test

Table 2. Convergent Validity

	Outer loading	Standard	Information
X1->X1.1	0.568	0.500	Valid
X1->X1.2	0.834	0.500	Valid
X1->X1.3	0.881	0.500	Valid
X1->X1.4	0.865	0.500	Valid
X2->X2.1	0.727	0.500	Valid
X2->X2.2	0.718	0.500	Valid
X2->X2.3	0.877	0.500	Valid
X2->X2.4	0.719	0.500	Valid
Y1->Y1.1	0.727	0.500	Valid
Y2->Y1.2	0.718	0.500	Valid
Y3->Y1.3	0.877	0.500	Valid
Y4->Y1.4	0.719	0.500	Valid

Data Processing Source with SmartPLS

Based on the results of the table above, the outer loading value of the variable is greater than 0.500, meaning that the data used can be declared valid.

b. Discriminant Validity Test

Table 3. Discriminant Validity

	X1	X2	Y
x1.1	0.568	0.294	0.364
x2.2	0.834	0.550	0.557
x3.3	0.881	0.637	0.587
x4.4	0.865	0.637	0.647
X2.1	0.474	0.570	0.727
X2.2	0.415	0.551	0.718
X3.3	0.503	0.659	0.877
X4.4	0.702	0.615	0.719
y1	0.507	0.803	0.606
y2	0.585	0.848	0.640
y3	0.614	0.811	0.718
y4	0.584	0.871	0.651

The discriminant validity test was carried out using *Cross loading*, based on the results of the table above, the correlation of the loading value of each item to its construct is higher than the value*cross loading*then the discriminant validation evaluation is fulfilled.

c. Reliability Test

Table 4. Reliability

	Cronbach Alpha	rho_c	Standard Value	Information
Y	0.806	0.872	0.700	Reliable
X1	0.757	0.901	0.700	Reliable
X2	0.854	0.847	0.700	Reliable

Source: Data processing with SmartPLS

Next, reliability testing is conducted by examining the Cronbach's Alpha value. Based on the table above, if the Cronbach's Alpha value exceeds 0.700, all variables are considered reliable. Similarly, if the Composite Reliability (ρc) value is greater than 0.700, the variables are also deemed reliable. Once all variables are confirmed to be valid and reliable, the next step is hypothesis testing.

Table 5. P Value, T statistic, Original sample

	P Values	Tstatistics	Original Sample
X1>Y	0.044	2.010	0.280
X2>Y	0.000	4,847	0.594

Source: Data processing with SmartPLS

Based on the table above, the P-value and T statistics show that organizational culture and information technology have a significant influence on the quality of accounting information systems. Organizational culture has a p-value of 0.044 which is close to significant (0.050), meaning that organizational culture does not or may have an influence on the quality of accounting information systems. The value of the original sample of each variable is positive, meaning that each independent variable has a significant positive effect on the quality of accounting information systems.

Discussion

Based on data collected through Google Forms and questionnaire distribution, the results of this study indicate that Organizational Culture (X_1) and Information Technology (X_2) have a positive impact on the Quality of the Accounting Information System (Y) among staff employees at Maranatha Christian University.

The Influence of Organizational Culture on Accounting Information Systems

Table 6. Descriptive Statistics for Organizational Culture Variables and Dimensions

Dimention	statistical size				Relative frequency				
	Min	Max	everage	Standard Deviation	1	2	3	4	5
personality	1	5	3,849	0,814	2,830%	1,890%	18,870%	60,380%	16,040%
Self confidence of organizional members	1	5	3,858	0,653	0,000%	1,890%	24,530%	59,430%	14,150%

The table above presents a descriptive statistical analysis, indicating that the average score for organizational culture in relation to the quality of the accounting information system has not yet reached an optimal level. The scores stand at 3.849% and 3.858%, categorized as good. Furthermore, based on the relative frequency calculation of organizational culture, it is observed that 3.770% of the employee staff in the research sample selected response 2. This suggests that the personality and self-awareness of organizational members have not yet been fully optimized to enhance the quality of the accounting information system.

Based on these findings, it can be concluded that a stronger organizational culture, as measured through personality and self-awareness dimensions, contributes to improving the quality of the accounting information system. This finding highlights that a positive organizational culture fosters better accounting information system (AIS) management. Companies with clearly defined values can guide employees to act positively, interact effectively, and complete tasks in alignment with these values. Additionally, a strong teamwork culture, where employees support each other in problem-solving, also plays a significant role in enhancing system quality. Employees have also begun to introduce innovations that contribute to the company's development.

This finding aligns with the Theory of Reasoned Action (TRA), which explains that employee attitudes and behaviors reflect the culture within the organization. The development of accounting information systems is influenced by organizational culture, as cultural attitudes must be carefully considered during the design and implementation phases of the system.

These findings are further supported by previous research. Aditya (2017) concluded that organizational culture significantly influences the quality of accounting information system management. This is in line with the theory proposed by Turban and Volonino (2011), which states that the value of an information system is determined by the interrelationship between systems, people, business processes, and organizational culture. Similarly, Purnama & Rudy (2017) found a significant relationship between organizational culture and AIS quality, while Wisna (2015) also confirmed that organizational culture affects AIS quality. Moreover, according to Aldegis (2018) there is a notable influence of organizational culture on the quality of accounting information systems.

The Influence of Information Technology on Accounting Information Systems

Table 7. Descriptive Statistics for Information Technology Variables and Dimensions

Dimensi	statistical size				Relative frequency				
	Min	Max	everage	Standard Deviation	1	2	3	4	5
computer	2	5	3,717	0,738	0.00%	5,660%	28,300%	54,720%	11,320%
Data manipulation	1	5	3,811	0,747	0,940%	2,830%	24,530%	57,550%	14,150%

Source: Data processing with Excel

The descriptive statistical analysis presented in the table above shows that the average score of responses regarding the software's condition is 3.717 and 3.811, categorizing it as "good." The relative frequency calculation results indicate that 0.000% of the research sample selected option 1 (strongly disagree) for the statement regarding information technology's role in improving the quality of accounting information systems. Information technology significantly influences the quality of accounting information systems. The integration of information technology with accounting information systems enhances their effectiveness, meaning that an increase in technology application can positively impact system quality. When technology is properly implemented in business operations—efficiently and effectively—it can improve organizational or company performance. Additionally, optimizing information technology usage can further enhance the effectiveness of accounting information systems. Thus, as information technology advances, the quality of accounting information systems is expected to improve (Utama & Nurhayati, 2022). To ensure the improvement of accounting information system quality, management must support its subsystems and components, including databases, communication networks, hardware, software, human resources (brainware), and operational procedures, while maintaining a strong focus on information technology (Putra et al., 2020). The impact of information technology on the quality of accounting information systems is supported by previous research, including studies conducted by Bachmid (2016), Kwarteng & Aveh (2018), Astuti et al (2019) which confirm this relationship.

Quality of Accounting Information Systems

Table 8. Descriptive Statistics for Accounting Information System Quality Variables and Dimensions

Dimensi	statistical size				Relative frequency				
	Min	Max	everage	Standard Deviation	1	2	3	4	5
Integration	3	5	4,028	0,526	0,000%	0,000%	12,260%	72,640%	15,090%
reliable	2	5	3,755	0,647	0,000%	2,830%	27,360%	61,320%	8,490%

Source: Data processing with Excel

Based on the descriptive statistical analysis presented in the table above, the average score for the quality of the accounting information system applied to most analysis units in the research sample has not reached a perfect level, with scores of 4.028 and 3.375, categorized as "good." The system in use is integrated, ensuring that access to the company's financial information is restricted to authorized parties only. This access control mechanism safeguards sensitive financial data. Additionally, the information provided by the company is sufficient to support work objectives, ensuring that tasks are well-structured, easy to follow, and reliable.

CONCLUSION AND SUGGESTIONS

Conclusion

Based on the observed phenomena, theoretical framework, hypotheses, research findings, and discussions regarding the influence of organizational culture and information technology on the quality of accounting information systems and their impact on relevant and reliable information, the following conclusions are drawn:

1. The Influence of Organizational Culture on Accounting Information System Quality

Organizational culture has a significant influence on the quality of accounting information systems in a unidirectional relationship. This means that the stronger and more positive the organizational culture, the better the quality of the accounting information system, and vice versa. Actions and behaviors within a company or organization must align with established norms and ethics. Organizational culture plays a crucial role not only during the development and implementation of an information system but also throughout its operational use.

2. The Importance of Norms and Ethics in Organizational Behavior

Actions and behaviors within a company or organization must be aligned with ethical standards and norms. Organizational culture remains an essential factor not only in the initial creation and development of an information system but also in its continued implementation to ensure its effectiveness and sustainability.

3. The Role of Information Technology in Enhancing Accounting Information System Quality

The effective application of information technology improves the quality of accounting information systems within a company. Organizational culture supports the integration of technology into administrative processes, enhancing operational efficiency. When technology is implemented correctly, efficiently, and effectively, it contributes to improved organizational performance.

Additionally, accounting information systems must be designed to be user-friendly and aligned with the needs of their users. A company with an open organizational culture encourages innovation and accepts new ideas from employees, ensuring continuous improvements in business processes. In such an environment, management also remains attentive to employee needs, fostering a culture of transparency, collaboration, and fairness in decision-making.

Suggestion

Based on the research results, discussions, and conclusions in this study, the following recommendations are proposed:

1. Expanding Research Variables and Respondents

Future research should include a more comprehensive set of variables and a larger sample size, as organizational culture and information technology have been shown to influence the quality of accounting information systems. Since these systems ultimately impact the quality of financial reporting in companies or organizations, further studies should also explore additional factors beyond organizational culture and information technology that may affect accounting information system quality across different types and levels of organizations.

2. Identifying Additional Influencing Factors

Further research is needed to examine other potential factors that may impact the quality of accounting information systems. These factors could vary depending on the industry, organizational structure, or regulatory environment, and identifying them would provide a more holistic understanding of what contributes to an effective accounting information system.

3. Increasing Sample Size for More Accurate Results

Future researchers are encouraged to use a larger and more diverse sample to enhance the representativeness and accuracy of the findings. A broader dataset would allow for more generalizable conclusions and provide deeper insights into the relationship between organizational culture, information technology, and accounting information system quality.

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