

The Effect of Accounting Information Systems and Internal Control of Employee Performance with Organizational Culture as A Mediation Variable

Pande Putu Gayatri Maharani, I Gusti Ayu Eka Damayanthi

Faculty of Economics and Business Udayana University, Bali, Indonesia

ABSTRACT: An organization or company such as the Village Credit Institution needs to pay attention to factors that are employee performance, because employees are one of the valuable assets that will bring an organization or company to success. There are several indicators that affect employee performance including the accounting information system used, culture within the organization and how internal control within the organization. This study aims to determine the effect of accounting information systems and internal control through organizational culture on employee performance. This research is located in the Village Credit Institutions in Mengwi District, the sampling technique used is non-probability sampling with the purpose sampling method. The data collection of this study by distributing questionnaires to 152 employees who worked in LPDs in Mengwi District, 4 questionnaires did not return so this study used 148 respondents. The analysis technique used in this study is path analysis. Based on the results of variable tests indicate that accounting information systems, internal controls and organizational culture affect employee performance. Accounting information systems through organizational culture affect employee performance and internal control through organizational culture affect employee performance.

KEYWORDS: *accounting information systems, internal control, organizational culture, employee performance*

I. INTRODUCTION

There are several indicators that affect employee performance, one of which is the use of a good accounting information system. The accounting information system used in the LPD is the Banking Smart System with Novell 5.0 network, with the help of an individual technology-based system that is expected to complete its work easily, quickly and accurately. A match between the work being done and the technology applied will achieve better individual performance. According to Goodhue and Thompson (1995) in Theory Technology to Performance Chain states that the use of information technology will affect individual performance because it will facilitate the completion of the tasks assigned. Accounting information systems as interrelated components integrated to collect, store and disseminate data for the purpose of planning, controlling, coordinating, analyzing and making decisions (Astuti and Dharmadiaksa, 2014). Accounting information systems not only process financial data, non-financial data are also included because decision making is not only financial information that is needed. Non-financial information about a condition and situation can also be used as consideration in decision making (Listiana, 2017). Research conducted by Pratami and Damayanthi (2018), Listiani (2017), Murni and Juliarsa (2018) Arsiningsih, et al., (2015) Astuti and Dharmadiaksa (2014), Pratama and Suardikha (2013), Soudani (2012), Al -Eqab and Adel (2013), Dita & Putra (2016), Gunawan and Tenaya (2017) and Saraswati and Damayanthi (2018) state that accounting information systems have a positive effect on employee performance.

In addition to accounting information systems, employee performance is also influenced by internal control (Shoimah, 2015). Internal control is a series of activities carried out by the company to provide sufficient confidence in the achievement of company goals (Doyle et al., 2007). Companies or organizations generally use internal controls to direct company operations and prevent system misuse. Internal control is useful to prevent things that are not desirable (mistakes or cheating) (Putra and Latrini, 2018). Internal control places more emphasis on preventive measures to reduce errors (inadvertently) and irregularities or intentions (Astini, 2018). One of the 5 components of internal control is control activities, in carrying out management control activities will make policies, procedures and sanctions for risks that may occur. If it is associated with Theory of Attitude

and Behavior developed by Triandis (1980) that a person's behavior will be determined by beliefs about the consequences of doing behavior, so that the presence of activities will certainly affect the behavior of employees in doing something. In research conducted by Santosa et al., (2017) Maharani et al. (2015), Shoimah (2015), Febriana et al., (2017), Ariesa and Berasategu (2009), Marlina et al., (2019), Marlina et al., (2019) and Bhuwaneswari and Damayanthi (2018) show that internal control affects employee performance.

Other indicators that affect employee performance according to research conducted by Putri and Putra (2017) and Perawati and Badera (2018) are organizational culture. Organizational culture is a system of shared meanings shared by members that distinguishes an organization from other organizations, this shared meaning system is a set of key characteristics that are highly respected by the organization. Organizational culture will provide a psychological atmosphere for members how they work, how to deal with superiors and colleagues and how to solve problems (Raheni and Putri, 2019). Employee performance is determined by subjective employee perceptions about the organization and overall perception, this is the basis for the formation of organizational culture, one example of organizational culture implemented by the LPD is the existence of a set of rules that govern how employees dress and behave. This perception of supporting or not supporting then affects employee performance and employee satisfaction with a greater impact on culture (Tseng, 2010). In research conducted by Syahrur et al., (2016), Nazir and Zamir (2015), Tripambudi (2014), Putri and Putra (2017), Murni and Juliarsa (2018), Perawati and Badera (2018), Raheni and Putri (2019), Pratama (2012), Prabayanthi and Widhiyani (2018), Tseng (2010) and Pratami and Damayanthi (2018) stated that organizational culture influences employee performance.

Village Credit Institutions (LPD) are non-bank financial institutions owned by indigenous communities with a Balinese-style economic system (Suartana, 2013). LPD is managed based on strong and strong culture. The magnitude of the influence of organizational culture on LPD will certainly affect the performance of its employees. Accounting information systems delivered through organizational culture will be more easily accepted by employees. Research conducted by Pratami and Damayanthi (2018) and Murni and Juliarsa (2018) states that the delivery of accounting information systems through organizational culture influences employee performance. Theory of Attitude and Behavior states that a person's behavior will be influenced by habits related to what they are used to doing, organizational culture embedded in the LPD such as the rules governing how employees behave, sanctioning violations and monitoring by supervisory bodies and administrators, performance evaluation by the supervisory and management bodies will greatly affect the performance of employees, so the delivery of internal control through organizational culture will be more easily accepted by employees and will affect the performance of these employees.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

In research conducted by Samuel (2013), Gupta et al., (2007), Kasandra and Juliarsa (2016), Murni and Juliarsa (2018), Rizaldi (2015), Astuti and Darmadiaksa (2014), Dita & Putra (2016), Pratami and Damayanthi (2018) and Listiana (2017) state that the accounting information system has a positive and significant effect on employee performance. This shows that the accounting information system is one of the important factors in creating employee performance. Because accounting information systems have a direct influence on employees in completing their work which will ultimately improve organizational performance. Based on the description above, the first hypothesis is

H1: The accounting information system has a positive effect on employee performance at the Village Credit Institutions in Mengwi District.

Internal control in an organization affects the awareness of each employee in the organization of actions, policies, and procedures and sanctions that have been made that will make the performance of employees in a company or organization more motivated than ever before in doing every job. This is in line with the Theory of Attitude and Behavior that the sanctions or consequences that are made will affect employee behavior in acting. Components in internal control such as a good control environment, will contribute both in creating a work atmosphere so that it can encourage employees to improve their performance. Monisola (2016) in a study entitled Evaluation of Effectiveness of Internal Control Systems in Small Business Organizations in Ekiti State of Nigeria states that internal control has a relationship and influence with employee performance. This study was also supported by research conducted by Marlina et al. (2019), Febriana et al., (2017), Shoimah (2015), Listiana (2017) and Maharani et al (2015), Magu (2016) showed that internal control positive effect on employee performance. Based on the description above, the second hypothesis is

H2: The internal control system has a positive effect on employee performance at the Village Credit Institution in Mengwi District

Research conducted by Syahrur et al., (2016) with the title Effect of Competence, Organizational Culture and Climate of Organization to the Organizational Commitment, Job Satisfaction and the Performance of Employees in the Scope of Makassar City Government states that organizational culture positively influences and significant effect on organizational commitment, job satisfaction and employee performance. Research conducted by Nazir and Zamir (2015) with the title Impact of Organizational Culture on Employee Performance

states that organizational culture has a positive and significant relationship and influence on employee performance. Culture in LPD like the rules that govern how employees behave will greatly affect employees in doing a job. This research is also supported by research conducted by Tseng (2010), Pratwi (2012), Putri and Putra (2017), Pratami and Damayanthi (2018) Murni and Juliarsa (2018), Dalimunth (2009), Perawati and Badera (2018) , Raheni and Putri (2019), Pratama (2012), Prabayanthi and Widhiyani (2018), stated that organizational culture has a positive and significant effect on employee performance in an organization. Based on the description above, the third hypothesis is

H3: Organizational culture has a positive effect on employee performance at the Village Credit Institutions in Mengwi District.

Accounting information system is useful to help employees in a company to make useful decisions, in theory Technology to Performance Chain states that a technology will greatly affect performance. Organizational culture is needed in making decisions because organizational culture has the function to form rules or guidelines for thinking and acting in achieving the stated goals. Accounting information systems that are applied through organizational culture are very influential on performance because behavior determines how a person uses his work tools (Theory of Attitude and Behavior). This is supported by research conducted by Soudani (2012), Grande et al., (2011), Pratami and Damayanthi (2018) and Murni and Juliarsa (2018) which states that accounting information systems through organizational culture have a positive and significant effect on employee performance. The use of the existing system applied in LPD is a must, so that it will indirectly become the habits of employees in their daily lives. Based on the description above, the fourth hypothesis is:

H4: The accounting information system through organizational culture influences the performance of employees in the Village Credit Institutions in Mengwi District.

Internal control is useful for preventing things that are not desirable (mistakes or frauds). Internal control functions to oversee all economic activities that occur in the company (Wilatini and Wirakusuma, 2019). Research conducted by Marlina et al. (2019), Febriana et al., (2017), Monisola (2016) and Shoimah (2015) stated that internal control had a positive and significant effect on employee performance. The application of good internal controls requires organizational culture as a delivery medium because organizational culture has the greatest possibility to form standards and ethics of employee performance as contained in Theory of Attitude and Behavior. Research conducted by Tseng (2010), Dalimunth (2009) Perawati and Badera (2018), Raheni and Putri (2019), Pratama (2012) and Prabayanthi and Widhiyani (2018) stated that organizational culture had a positive and significant effect. Organizational culture can also be an instrument of primary competitive advantage if the organizational culture supports the organization's strategy and if the culture of the organization can answer or overcome environmental challenges quickly and appropriately. Research conducted by Santosa et al., (2017) states that internal control is one of the controls that exist within an organization, this control is made to be a guide in acting so it must be accompanied by organizational culture because organizational culture is a basic thinking that can shape character and can direct individuals to be in line with organizational goals. Based on the description above, the fifth hypothesis is:

H5: Internal control through organizational culture influences employee performance in the Village Credit Institutions in Mengwi District

III. METHODS

The location or scope of the study area was carried out at the Village Credit Institution in the Mengwi District, the selection of this location because in the Mengwi District was the largest LPD distribution in Badung Regency with 38 units.

The population that will be used by this study are all Village Credit Institutions in the Mengwi Subdistrict registered with the Badung Regency Empowerment Institute (LPLPD) Empowerment, which are 38 LPDs. The sample that will be used in this study are 4 employees per LPD. The sample that will be used in this study are 152 people from 38 Village Credit Institutions in Mengwi District.

The analysis technique used in this study is path analysis. Before making a path diagram, theory or hypothesis must be prepared in advance to the model or path diagram, think causally and compile a directional diagram that is a mirror of the causal process and will facilitate the interpretation and interpretation of hypotheses.

IV. RESULT AND DISCUSSION

For the estimation of the parameters carried out by regression analysis through SPSS 21 software. Table 1 is a summary of the results of the regression

Table 1.
Recapitulation of Regression Results

Model	Standardized Coefficients Beta	T	Sig.
Regression 1			

Accounting information system	0,202	2,225	0,028
Internal control	0,511	5,628	0,000

$R^2 : 0,454$

F. Statistic: 60,322

Sig.F : 0,000

Regression 2

Accounting information system	0,410	5,242	0,000
Internal control	0,192	2,260	0,025
Organizational culture	0,289	4,069	0,000

$R^2 : 0,611$

F. Statistik : 75,419

Sig.F : 0,000

Primary Data, 2019

Based on the recapitulation of the regression results in table 4.13, the following equation can be made:

Substructural 1

$$Z = \alpha_1 X_1 + \alpha_2 X_2 + \epsilon$$

$$Z = 0,202X_1 + 0,511X_2 + \epsilon$$

$$\text{error } (P_{\epsilon i}) = \sqrt{(1 - R^2)}$$

$$(P_{\epsilon i}) = \sqrt{(1 - 0,454)}$$

$$(P_{\epsilon i}) = 0,738$$

Substructure 2

$$Y = \alpha_1 X_1 + \alpha_2 X_2 + \alpha_3 Z + \epsilon$$

$$Y = 0,410 X_1 + 0,192 X_2 + 0,289 Z + \epsilon$$

$$\text{Pengaruh error } (P_{\epsilon i}) = \sqrt{(1 - R^2)}$$

$$(P_{\epsilon i}) = \sqrt{(1 - 0,611)}$$

$$(P_{\epsilon i}) = 0,623$$

Substructure 1 derived from Table 1 explains the results of testing the influence of accounting information system variables (X1) and internal control (X2) on organizational culture (Z), explained that accounting information systems have a significant positive effect on organizational culture with a standardized coefficients beta value of 0.202 with a value of sig t 0.028 < 0.05. Internal control has a positive and significant effect on organizational culture with a standardized coefficient beta 0.511 value with a sig t value of 0.000 < 0.05.

Substructure 2 explains that the testing of accounting information system variables (X1), internal control (X2) and organizational culture (Z) on employee performance (Y) has a positive and significant effect, this is because the accounting information system has a standardized coefficients beta value of 0.411 with sig t 0.000 < 0.05, internal control has a standardized coefficient beta value of 0.192 with a sig t value of 0.025 < 0.05, and organizational culture has a standardized coefficient of beta value of 0.289 with a sig t value of 0.000 < 0.05.

Sobel test is used to test the mediation hypothesis (Ghozali, 2016: 255), this test is used by testing the strength of the indirect effect of accounting information system variables (X1) and internal control systems (X2) on employee performance (Y) through organizational culture variables (Z). Table 2 is a recapitulation table for Unstandardized Coefficients to calculate the sobel test.

Table 2.
Recapitulation of Unstandardized Coefficients

Model	Unstandardized Coefficients	
	B	Std. Error
Regression 1	0,228	0,120
Accounting information system	0,520	0,092
Internal control		
Regression 2		
Organizational culture	0,296	0,073
Primary Data, 2019		

The Effect of accounting information systems on employee performance

The first hypothesis (H1) states that the accounting information system has a positive effect on employee performance. Based on the calculation that has been done produces a path coefficient for accounting information system variables of 0.410 and a significance level of $0.000 < 0.05$ which means that H_0 is rejected and H_1 is accepted or in other words that there is an influence of accounting information systems on employee performance in LPD in Mengwi District. Technology to Performance Chain states that a technology will have an impact on performance if used by individuals. This shows that the more easily, quickly accessed and can be used by all employees, it will improve employee performance, it is because the accounting information system can simplify and speed up employees in work and can improve decisions made. In addition, the existence of an accounting information system can save energy and speed up the completion of work, and with the existence of an accounting information system can improve the quality of decision making and accuracy in completing work. Research conducted by Dita & Putra (2016) suggests that the application of accounting information systems has a positive and significant effect on employee performance. This is because the application of the accounting information system at the Rural Credit Bank in Karangasem Regency will facilitate and accelerate the completion of the tasks performed by each individual in the institution. The results of this study are in line with research conducted by Kasandra and Juliarsa (2016) which revealed that the quality of accounting information systems has a significant effect on employee performance. Research conducted by Murni and Juliarsa (2018), Rizaldi (2015), Astuti and Darmadiaksa (2014), Pratami and Damayanthi (2018), Soudani (2012) and Al-Eqab and Adel (2013) also state that accounting information systems have an influence on accounting information systems which is positive and significant for employee performance.

The Effect of internal control on employee performance

The second hypothesis (H2) in this study is that there is a positive influence on internal control on employee performance. Based on the path coefficient shows a value of 0.192 with a significance level of 0.025 smaller than 0.05 this means that H_0 is rejected and H_1 is accepted or in other words there is an influence between internal control on employee performance in LPD Mengwi District. Components in internal control such as a good control environment, will contribute both in creating a work atmosphere so that it can encourage employees to improve their performance. The next component of internal control is assessing risk, employees are required to be able to assess the risks of their workers. One assessment of employee performance in LPD is the number of customers that can be obtained, in determining the customers of employees, of course, must be able to recognize the risks to be faced. Monitoring plays a role in improving control which generally will improve the performance of employees in the Mengwi District LPD, monitoring is very necessary to measure the development and direction of the implementation of activities so as not to deviate from the goals and objectives of the LPD itself. Control activities carried out by the LPD supervisory and management body, they will make policies, procedures and sanctions for risks that may occur, Theory of Attitude and Behavior states that sanctions or consequences that are made will affect employee behavior in acting, with the existence of internal control employees will act more according to the rules this will affect the performance of the employee. Research conducted by Dewi (2012) states that internal control has a positive and significant effect on employee performance. Monisola (2016) in his research also states that internal control has a positive relationship and influence on employee performance. The results of this study are in line with Marlina et al., (2019), Febriana et al., (2017) Shoimah (2015), Listiana (2017) and Maharani et al (2015).

The effect of organizational culture on employee performance

The third hypothesis (H3) in this study is the influence of organizational culture on employee performance. Based on the calculation of the path coefficient shows a value of 0.289 with a significance level of $0,000 < 0.05$, this means that organizational culture has a positive and significant effect on employee performance in the Mengwi District LPD. Organizational culture is related to superior performance because a strong organizational culture creates a level of motivation within oneself, providing a control structure that encourages organizational members to be committed to the progress of the organization. Employee performance is determined by subjective employee perceptions about the organization and overall perception, this is the basis for the formation of organizational culture. The organizational culture applied in LPD is not written but it has become a habit done by employees such as praying before doing work, mutual cooperation with the surrounding community, decision making based on meetings, there are rules that govern how employees behave and there are sanctions for all violations committed by the employee. research conducted by Putri & Putra (2017) which states that organizational culture has a positive effect on employee performance. This means that the better the organizational culture is carried out by all members of the organization, such as carrying out its work in detail and prioritizing teamwork, the performance of its employees will increase. Nazir & Zamir (2015) in his research also stated that organizational culture has positive and significant relationships and influences with employee performance. Organizational culture in an organization such as LPD will affect individual values or ethics,

attitudes, assumptions and expectations of individuals, this is because organizational culture has the power to move individuals in the same direction as individuals. Other research results that support this study are Tseng (2010), Pratwi (2012), Putri and Putra (2017), Pratami and Damayanthi (2018) Murni and Juliarsa (2018), Syahrums et al., (2016) and Dalimunth (2009)).

The Effects of accounting information systems on employee performance through organizational culture

The fourth hypothesis (H4) in this study is the influence of accounting information systems through organizational culture on employee performance. Based on the sobel test carried out that Z (count) of 2.2160 is greater than Z 1.96. This means that organizational culture can be a mediator between accounting information systems and employee performance. The path coefficient shows a value of 0.468 with a significance level of $0.000 < 0.05$, this means that H0 is rejected and H4 is accepted or in other words that there is an influence of accounting information systems through organizational culture on employee performance. Accounting information system is useful to help employees in a company to make useful decisions, this is in line with Technology to Performance Chain which states that a technology will greatly affect performance. Soudani (2012), Gupta et al., (2007), Dita & Putra (2016) state that accounting information systems affect employee performance. The indirect effect of culture based on the calculation of the path coefficient is 0.058, culture can be a mediation for the delivery of accounting information systems to employees but with a small contribution. Culture that is applied in the LPD such as the existence of rules for using the system to complete the tasks assigned, will greatly affect employees in the use of the information system provided. And in line with the Theory of Attitude and Behavior which states that behavior determines how someone uses his work tools, accustomed to using accounting information systems at work will facilitate employees in working, so that productivity increases and the resulting performance will also increase, in research conducted by Syahrums et al., (2016) states that organizational culture has a strong relationship with employee performance. This means that if the application of accounting information systems through culture or regulations, employees will follow it so that the delivery of accounting information systems through culture will be more easily accepted by employees in the Mengwi District LPD.

The Effects of internal control on employee performance through organizational culture

The final hypothesis in this study is the influence of internal control through organizational culture on employee performance. Based on the sobel test, the Z value of 3.2612 is greater than Z 1.96, this means that organizational culture can be a mediator between the effect of internal control on employee performance. path coefficient shows the value of 0.339 with a significance level of $0.000 < 0.05$ this means that H0 is rejected and H5 is accepted in other words there is an influence of internal control through organizational culture on employee performance. Research conducted by Marlina et al. (2019), Febriana et al., (2017), Monisola (2016) and Shoimah (2015) stated that internal control had a positive and significant effect on employee performance. The indirect effect given by culture to mediate the effect of internal control on employee performance is 0.147, this shows that culture can be a mediator with a large enough contribution, so that the presence of organizational culture will facilitate the delivery of internal control over employees. Submission of internal control such as monitoring which is a process for evaluating employee performance, control environment which is a discipline and basic structure for behavior, control activities which are policies, procedures and rules for acting need to be accompanied by organizational culture as a medium to deliver it because the organizational culture has opportunities most in forming standards and ethics of employee behavior while working this is in line with Theory of Attitude and Behavior. Research conducted by Santosa et al., (2017) states that internal control is one of the controls that exist within an organization, this control is made to be a guide in acting so it must be accompanied by organizational culture because organizational culture is a basic thinking that can shape character and can direct individuals to be in line with organizational goals. Organizational culture can also be an instrument of primary competitive advantage if the organizational culture supports the organization's strategy and if the culture of the organization can answer or overcome environmental challenges quickly and appropriately. LPD has an organizational culture in the presence of sanctions if it violates existing regulations, this will make employees obedient to carry out existing procedures and rules so that internal control will be able to run properly.

V. CONCLUSION

This study contributes to the effect of accounting information systems, internal control and organizational culture on employee performance and the influence of accounting information systems and internal control through organizational culture on the performance of LPD employees in Mengwi District. The test results in this study found that the five hypotheses were accepted. The results of this study support the theory of Technology to Performance Chain which states that with the advent of technology will facilitate employee performance, so

that the existence of a Banking Smart System accounting information system with Novell 5.0 network will increase employee productivity in their work and improve their performance.

This research is also in line with the theory of attitude and behavior theory (Theory of Attitude and Behavior) developed by Triandis which states that a person's behavior is determined by attitudes related to what people want to do and consists of beliefs about the consequences of doing behavior, rules social rules related to what they think and habits related to what they used to do. Internal controls implemented in the LPD will greatly affect the performance of employees, with the evaluation of the work carried out it is expected that the resulting performance will increase. Organizational culture that is very thick in the LPD also has a major influence on employee performance, habits that are carried out by employees such as following the rules of attendance, dress codes and behavioral rules will be an assessment of the performance of employees in the LPD Mengwi District. The results of this study make a positive contribution to all parties such as employees, management and supervisors as well as the LPD itself. Employees should be serious in carrying out their duties in accordance with the roles that have been given and work in accordance with the SOP in force in the LPD and utilize the accounting information system that has been provided properly, so as to facilitate the completion of the work provided. For the management and supervisors, must carry out supervisory duties on employee performance. LPD management and supervisors should conduct a performance evaluation in order to strengthen internal controls in the LPD, so that no more undesirable things happen. Thus it is expected to provide benefits and input in managing all resources contained in LPD effectively and efficiently in order to obtain good and satisfying performance.

REFERENCES

- [1]. Al-Eqab, M., & Adel, D. (2013). The Impact of IT Sophistications on the Perceived Usefulness of Accounting Information Characteristics among Jordanian Listed Companies. *International Journal of Business and Social Science*, 4(3), 145–155.
- [2]. Ariesa, L., & Berasategu, R. G. (2009). The Analysis of Internal Control on Revenue and Expenditure Cycle in PT. Levina. *Journal of Applied Finance and Accounting*, 1(2), 268–280.
- [3]. Arsiningsih, N. L. P. F., Diatmika, P. G., & Darmawan, N. A. S. (2015). Pengaruh Penggunaan Teknologi Informasi, Efektivitas Sistem Informasi Akutansi, Sistem Pengendalian Intern terhadap Kinerja Karyawan pada Bank Perkreditan Rakyat di Kabupaten Buleleng dan Bangli. *E-Journal SI Ak Universitas Pendidikan Ganesha*, 3(1).
- [4]. Astini, Y. (2018). Kualitas Aparatur, Sistem Informasi, Sistem Pengendalian Intern dan Efektivitas Manajemen Aset Tetap. *Jurnal Ilmiah Akuntansi Bisnis*, 13(2), 173–184.
- [5]. Astuti, N. M. M. P., & Dharmadiaksa, I. B. (2014). Pengaruh Efektivitas Penerapan Sistem Informasi Akuntansi, Pemanfaatan dan Kesesuaian Tugas pada Kinerja Karyawan. *E-Journal Akuntansi Universitas Udayana*, 9(2), 373–384.
- [6]. Bailey, J.E. dan S.W. Pearson. 1983. Development of a Tool for Measuring and Analyzing Computer User Satisfaction. *Management Science*, 29(5):530-545
- [7]. Bhuwaneswari, A. A. A. M., & Damayanthi, I. G. A. E. (2018). Pengaruh Karakteristik Pengawas Internal terhadap Efektivitas Pengendalian Internal Lembaga Perkreditan Desa di Kota Denpasar. *E-Jurnal Akuntansi Universitas Udayana*, 22.3, 1800–1825.
- [8]. Bodnar, G.H dan Hopwood, W.S. (Julianto Agung Saputa dan Lilis Setiawati, penerjemah). 2006. *Sistem informasi akuntansi*, Edisi 9. Yogyakarta:ANDI
- [9]. Dalimunthe, A. H. (2009). Pengaruh Budaya Organisasi terhadap Kinerja Pegawai. *Skripsi Fakultas Ilmu Sosial Dan Ilmu Politik Universitas Sumatera Utara*.
- [10]. DeLone, W.H., and Mclean, E.R. 2010. Information System Success: The Quest for the Dependent Variable. *Information System Research*, 3(1): 60-95.
- [11]. Denison, Daniel R., 1990. *Corporate Culture and Organization Efektiveness*. New York: Jhon Wiley and Sons.
- [12]. Dewi, S. P. (2012). Pengaruh Pengendalian Internal dan Gaya Kepemimpinan terhadap Kinerja Karyawan SPBU Yogyakarta. *Jurnal Nominal*, 1(1).
- [13]. Dey, Shikha. 2007. Accounting Information System in Commercial Banks-An Evaluation in Bangladesh, *The Bangladesh Accountant*
- [14]. Dita, M. A., & Putra, I. W. (2016). Pengaruh Penerapan Sistem Informasi Akuntansi terhadap Kinerja Karyawan dengan Integritas Karyawan sebagai Variabel Pemoderasi. *E-Journal Akuntansi Universitas Udayana*, 15(1), 614–640.
- [15]. Doyle, J., Hall, M., & Mcvay, S. (2007). Accruals Quality and Internal Control over Financial Reporting. *The Accounting Review*, Forthcominh.
- [16]. Febriana, L., Wardayati, S. M., & Prasetyo, W. (2017). The Effect of Internal Control Factors on the Accountability of the Auditor at the Inspectorate of Jombang District. *Jurnal Dinamika Akuntansi*, 9(2), 166–175.
- [17]. Ghozali, Imam. (2016). *Aplikasi Analisis Multivariat dengan Program IBM SPSS 23*, Edisi 8.

- Semarang: Badan Penerbit Universitas Diponegoro.
- [18]. Goodhue, D. L., & Thompson, R. L. (1995). Task-Technology Fit and Individual Performance. *MIS Quarterly*, 19(2), 213.
- [19]. Grande, E. U., Estebanez, R. P., & Colomina, C. M. (2011). The impact of Accounting Information Systems (AIS) on performance measures : empirical evidence in Spanish SMEs 1. *The International Journal of Digital Accounting Research*, 11(June 2010), 25–43. <https://doi.org/10.4192/1577-8517-v11>
- [20]. Gunawan, I. M. A. P., & Tenaya, A. I. (2017). Pengaruh Efektivitas Sistem Informasi Akuntansi pada Kinerja Individual dengan Kemampuan Teknik Personal sebagai Pemoderas. *E-Journal Akuntansi Universitas Udayana*, 20, 1621–1647.
- [21]. Gupta, M. P., Kanungo, S., Kumar, R., & Sahu, G. P. (2007). A Study of Information Technology Effectiveness in Select Government Organizations in India. *Jurnal for Decision Markets*, 32(2), 7–21.
- [22]. Hapsari, N. M. M., & Wiratmaja, I. D. N. (2018). Pengaruh Prinsip-Prinsip Good Governance Terhadap Tingkat Kesehatan LPD pada LPD Se-Kecamatan Abiansemal. *E-Jurnal Akuntansi Universitas Udayana*, 25(1), 54–82.
- [23]. Hofstede, G. J. (2010). *Cultures and Organizations: Software of the Mind Intercultural Cooperation and Its Importance for Survival*. NY: Harper Collions Publisher Inc.
- [24]. Jogiyanto, HM. 2000. Analisis dan Desain Sistem Informasi: Pendekatan Terstruktur Teori dan Praktis Aplikasi Bisnis. Andi. Yogyakarta.
- [25]. Jusup, Al Haryono. AUDITING (Pengauditan Berbasis ISA). Univeristas Gadjah Mada
- [26]. Kasandra, N. M. A. A., & Juliarsa, G. (2016). Pengaruh Kualitas Penerapan SIA, Pemanfaatan dan Kepercayaan Teknologi Informasi pada Kinerja Karyawan. *E-Journal Akuntansi Universitas Udayana*, 14(1), 539–547.
- [27]. Listiana, I. (2017). Pengaruh Sistem Informasi Akuntansi dan Sistem Pengendalian Internal terhadap Kinerja Karyawan (Studi Kasus pada KSPPS Bina Insan Mandiri). *Fakultas Ekonomi Dan Bisnis Islam, Institut Agama Islam Negeri Surakarta*.
- [28]. LPLPD Provinsi Bali. (2018). *LPD Bali Belajar Pengalaman*. Provinsi Bali: Lembaga Pemerdayaan Lembaga Perkreditan Desa
- [29]. Magu, J. K. (2016). Influence of Internal Control System on Financial Perfotmance of Kenya Farmer’s Association Limid. *Internasional Journal of Economics, Commerce and Management*, IV(4), 783–800.
- [30]. Maharani, F. L., Prita DS, S., & Maria W, S. (2015). Pengaruh Pengendalian Intenal terhadap Kinerja Karyawan pada Divisi Pelayanan Medis di Rumah Sakit Jember Klinik. *E-Journal Akuntansi Universitas Jember*, 13(2), 57–69.
- [31]. Marlina, N. A., Rifa’i, A., & Surasni, N. K. (2019). Persepsi Karyawan Mengenai Pengaruh Efektifitas Pengendalian Internal, Ketaatan Aturan Akuntansi dan Kesesuaian Kompensasi terhadap Kecurangan. *E-Jurnal Akuntansi Universitas Mataram*, 28(2), 957–986.
- [32]. Miasa. (2019). *Lima Kolektor LPD Kapal Ditahan*. Diakses pada 6 Juli 2019. Melalui: www.Balipost.com
- [33]. Moeheriono. (2012). *Pengukuran Kinerja Berbasis Kompetensi*. Jakarta: Rajawali Pers
- [34]. Monisola, O. (2016). Evaluation of Effectiveness of Internal Control System in Small Business Organisations in Ekiti State of Nigeria. *European Journal of Business and Management*, 8(31), 91–96.
- [35]. Murni, N. N. N. S., & Juliarsa, G. (2018). Pengaruh Efektivitas Sistem Informasi Akuntansi pad Kinerja Karyawan dengan Budaya Organisasi sebagai Variabel Mediasi. *E-Jurnal Akuntansi Universitas Udayana*, 24(1), 715–740.
- [36]. Nazir, N., & Zamir, S. (2015). Impact of Organizational Culture on Employee ’ s Performance. *Industrial Engineering Letters*, 5(9), 31–38.
- [37]. Ndraha, Talizidulu. 2005. *Teori Budaya Organisasi*. Jakarta: PT Rineka Cipta
- [38]. Notoatmodjo. (2003). *Pendidikan Dan Perilaku Kesehatan Masyarakat*. Jakarta: Rineka Cipta.
- [39]. Perawati, K. M., & Badera, I. D. N. (2018). Pengaruh Gaya Kepemimpinan Transformasional, Budaya Organisasi dan Komitmen Organisasi pada Kinerja Organisasi. *E-Journal Akuntansi Universitas U*, 25(3), 1856–1883.
- [40]. Prabayanthi, P. A., & Widhiyani, N. L. S. (2018). Pengaruh Profesionalisme, Budaya Organisasi dan Komitmen Organisasi pada Kinerja Auditor. *E-Journal Akuntansi Universitas Udayana*, 22, 1059–1084.
- [41]. Pratama, G. A. P., & Suardikha, I. M. S. (2013). Keahlian Pemakai dan Kenyamanan Fisik Tingkat Efektivitas Sistem Informasi Akuntansi terhadap Kinerja Karyawan. *E-Journal Akuntansi Universitas Udayana*, 2, 361–381.
- [42]. Pratama, Y. (2012). Pengaruh Budaya Organisasi terhadap Kinerja Pegawai pada Kantor Kecamatan Nanggung Kabupaten Bogor. *Skripsi Fakultas Ilmu Sosial Dan Ilmu Politik Universitas Indonesia*.
- [43]. Pratami, L. A. R., & Damayanthi, I. G. A. E. (2018). Budaya Organisasi Memediasi Kualitas Penerapan Sistem Informasi Akuntansi dan Kepercayaan Teknologi Informasi Pada Kinerja Karyawan.

- EJurnal Akuntansi Universitas Udayana*, 22(2), 1032–1058.
- [44]. Putra, I. P. A. P. E., & Latrini, M. Y. (2018). Pengaruh Pengendalian Internal, Budaya Organisasi dan Moralitas pada Kecenderungan Kecurangan (Fraud) di LPD Se-Kabupaten Gianyar. *E-Jurnal Akuntansi Universitas Udayana*, 25(3), 2155–2184.
- [45]. Putri, N. K. D. Y., & Putra, I. M. P. D. (2017). Pengaruh Prinsip-Prinsip Good Corporate Governance, Motivasi, dan Budaya Organisasi terhadap Kinerja Karyawan. *E-Jurnal Akuntansi Universitas Udayana*, 21(2), 1660–1688.
- [46]. Raheni, N. P. R., & Putri, I. G. A. M. A. D. (2019). Pengaruh Good Governance dan Budaya Organisasi pada Kinerja Aparatur Penyelenggara Pemerintah Desa di Kota Denpasar. *EJurnal Akuntansi Universitas Udayana*, 28(2), 1295–1322.
- [47]. Reza. (2019). *Perhitungan BPKP Wilayah Bali*. Diakses pada 6 Juli 2019. Melalui: www.Nusabali.com
- [48]. Samuel, N. (2013). Impact of Accounting Information Systems on Organizational Effectiveness of Automobile Companies in Kenya. *Journal Universitas Of Nairobi*, (November).
- [49]. Santosa, I., Ismaya, A., & Hanifah, I. A. (2017). Pengaruh Struktur Pengendalian Internal dan Budaya Organisasi terhadap Kinerja Pegawai Imam Santosa Dinas Sumber Daya Air dan Pemukiman – Provinsi Banten Agus Ismaya Universitas Sultan Ageng Tirtayasa Imam Abu Hanifah Universitas Sultan Ageng Tirtayasa Ab. *Jurnal Riset Akuntansi Tirtayasa*, 2(1), 47–83.
- [50]. Saraswati, N. L. M. G. P., & Damayanthi, I. G. A. E. (2018). Pengaruh Kualitas Sistem Informasi Akuntansi, Norma Su. *E-Jurnal Akuntansi Universitas Udayana*, 25(2), 1339–1368.
- [51]. Setda Kabupaten Badung. (2014). *Profil LPD Kabupaten Badung*. LPLPD Kabupaten Badung
- [52]. Shoimah, S. L. (2015). Pengaruh Pengendalian Internal terhadap Kinerja Karyawan Hotel di Kabupaten Jember. *E-Jurnal Akuntansi Universitas Jember*.
- [53]. Solimun. (2005). *Metode Penelitian Kuantitatif*. Malang: Program Pascasarjana Universitas Brawijaya
- [54]. Soudani, S. N. (2012). The Usefulness of an Accounting Information System for Effective Organizational Performance. *Internasional Journal of Economics and Finance*, 4(5), 136–145. <https://doi.org/10.5539/ijef.v4n5p136>
- [55]. Suartana. (2013). *Risk Based Audit Berbasis Budaya pada Lembaga Perkreditan Desa (LPD) menuju Inklusi Keuangan Berkelanjutan*. Jimbaran: Universitas Udayana.
- [56]. Sugiyono. 2017. *Metode penelitian kuantitatif, kualitatif dan RdanD*. Bandung: Alfabeta
- [57]. Syahrums, A., Drg, P., Ida, H., Brahmasari, A., & Nugroho, R. (2016). Effect of Competence , Organizational Culture and Climate of Organization to the Organizational Commitment , Job Satisfaction and the Performance of Employees in the Scope of Makassar City Government. *International Journal of Business and Management Invention*, 5(4), 52–64.
- [58]. Tripambudi, N. A. (2014). Pengaruh Budaya Organisasi dan Struktur Organisasi pada Sistem Informasi Akuntansi dan Dampaknya terhadap Kualitas Informasi. *Universitas Diponegoro*.
- [59]. Tseng, S. (2010). The Correlation between Organizational Culture and Knowledge Conversion on Corporate Performance. *Journal of Knowlegde Management*, 14(2), 269–284. <https://doi.org/10.1108/13673271011032409>
- [60]. Wardayati, S. M. (2015). The Implementation of COSO Concept in “Vroom” Expentancy Theory on PT. UMC Zusuki Jember. *Procedia-Sosial and Behavioral Sciences*, 219, 784–791. <https://doi.org/10.1016/j.sbspro.2016.05.081>
- [61]. Wilatini, K. A. D., & Wirakusuma, M. G. (2019). Pengaruh Pengendalian Internal pada Efisiensi Kredit di Lembaga Perkreditan Desa (LPD) Se-Kecamatan Sukawati Kabupaten Gianyar. *E-Jurnal Akuntansi Universitas Udayana*, 28(2), 874–902.