THE INFLUENCE OF TOP MANAGEMENT COMMITMENT AND ORGANIZATIONAL CULTURE ON IMPLEMENTATION OF MANAGEMENT ACCOUNTING INFORMATION SYSTEM

A STUDY AT PEOPLE'S CREDIT BANKS (BPR) IN PONTIANAK CITY, INDONESIA

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Abstract

This research is in background by phenomenon in the field, the researcher found there are still problems related to weakness of organizational culture and lack of commitment of top management, so that quality of management accounting information system applied become less qualified. This study aims to determine the effect of top management commitment, organizational culture on the implementation of management accounting information system. The research method used is survey method. Sources of data are primary and secondary data, data collection techniques with questionnaires and Library Research. Testing Data with validity and reliability test. Data analysis using Multiple Linear Regression with the help of SPSS program. The result of research shows that 1) Top Management commitment and Organizational Culture have significant influence simultaneously on Implementation of Management Accounting Information System; 2) Top Management commitment significant partially influence on Management Accounting Information System Implementation; 3) Organizational Culture has significant influence partially on Implementation of Management Accounting Information System; and 4) Top Management commitment has the most dominant influence when compared with Organizational Culture.

Keyword: Top Management Commitment, Organizational Culture, Management Accounting Information System, Indonesia

INTRODUCTION

Economic development in the ASEAN and Asia Pacific region is a great opportunity for West Kalimantan to optimize its potential considering that West Kalimantan has a strategic geographic position to expand its international and inter-province marketing and trade network (www.indonesia.go.id). Halim Alamsyah (2012), stated that the role and function of the central bank in the Indonesian economy is to maintain monetary stability and financial system, encourage the development of financial markets and ensure a safe and efficient payment system. In carrying out the central task of the central bank, the policy adopted is often contrary to government policy. Responding to this, in carrying out its role, the central bank also always coordinate with the Government. Chairman of Bank Indonesia Pontianak, at that time, HilmanTisnawan stated that the opportunities and challenges for West Kalimantan Province needs to be considered to encourage economic growth in 2012 is the economy of the border region. The Kalbar region is head-to-head with the Serawak (Malaysia) region. In order to meet the needs, border communities still rely on supplies from Malaysia. This condition reflects the economic development in the border area which is one of the entrances of Indonesia, still needs more attention from the government, both at the regional and central levels (HilmanTisnawan, 2012).

The economic activity of a region can not be separated from the role of the financial sector, both banking and non-banking financial institutions. The financial system of a region will affect the allocation of production factors that occur in the economy of the area. The better the performance of banking financial institutions will push the position of competitiveness of the region. So that required a positive synergy and partnership between local government with the perpetrators of banking industry, especially BPR (www. perbarindo.com).Chairman of the Association of Rural Banks (Perbarindo) KalbarSyafrin said, until now there are still many sectors Micro Small Medium Enterprises (MSMEs) that have not been touched by microfinance institutions in West Kalimantan such as cooperatives including Bank Prekreditan Rakyat (BPR). He hopes, in the future, BPR can continue to expand in West Kalimantan so that it can reach to all regencies / cities in West Kalimantan. Until now, the development of BPR is only centered in Pontianak and Kubu Raya, whereas in fact other areas in West Kalimantan still have great potential (Syafrin, 2011). Syafrin also hopes that the presence of BPR can also further strengthen the economy of the people, especially the middle-low economic community. "Surely one way to continue to exist existing BPR today should increase its capital so as to compete with other financial institutions (Syafrin, 2011).

In West Kalimantan Province, the number of BPRs up to 2011 was 18 BPRs and 44.4% of the total BPRs were in the provincial capital of Pontianak City, but interesting to be studied in

the development of BPR operations in Indonesia, there are now hundreds of Rural Banks (BPR) is now in serious trouble. In fact, up to semester I-2011, has 16 BPR that folded. Problems experienced by BPR-BPR is not because the capital is difficult to develop, nor is it related to interest expenses given by commercial banks in the program circle is too high. More than that, now a number of BPR was crushed by bad credit. According to data from Bank Indonesia, as of June 2011, total non-performing loan (NPL) of BPR has reached Rp 3 trillion or 8.19% of total out credit standing (Bank Indonesia, 2011). In the operation of a banking organization there are several factors that play a role in implementing information systems. To produce a quality information system such as commitment of top leaders, organizational culture and so forth. Lau (2004), in his research stated that user participation has a positive effect on user satisfaction in information system development process and top management support, developer user communication, system complexity and influence of satisfaction in information system development. In addition Rubiandini (2009) in his research proves that the commitment of top management has a positive and meaningful effect on management accounting information system. Lack of top management commitment can be seen from: (1) lack of clear vision and mission; (2) lack of leadership attitude in top management; (3) high level of change of top management; (4) top management desire to solve problems immediately fast, without a systematic process, (5) the implementation of Total Quality Management TQM) is not based on commitment, but ambition.

In the framework of professional management of organizations, companies need information systems designed to assist organizations in the face of competition. Therefore companies should design and implement information systems according to the conditions of the company. To be an effective and profitable company in the international market, companies need a strong information and communication system (Laudon & Laudon, 2005: 5). Information systems are developed to support business activities at all levels of the organization. Therefore, the information system must be accepted and used by all employees in the organization (Laudon & Laudon, 2005: 6). A company's user information system consists of internal users and external users. Internal users of the information system will use the information as a basis for decision making (AzharSusanto, 2004: 72). The success of information system development depends on the suitability of expectations between systems analysts, users (users), sponsors and customers (Setianingsih and NurIndriantoro, 1998). The development of accounting information systems requires careful planning and implementation, to avoid any system resistance.

For managers, organizational culture greatly influences them in thinking, self-actualizing, or attempting to obtain information. Organizational culture can also affect the creativity and and

participation of managers to realize better organizational performance. Therefore, the results of research Nazaruddin (1998), Aida AinulMardiyah and Gundono (2001) about the manager's perception of management accounting information required may be caused by organizational culture practices that run within the company. One of the most important reasons explaining an interest in organizational culture is the assertion that a particular organizational culture leads to an increase in the organization's financial performance (Kreitner&Kinicki, 2003). Such performance depends on the organizational unit being assessed and the goals to be achieved (Wheelen and Hunger, 2002). The measures used to assess performance can be financial and non-financial measures, and the most common measures used by leaders and other stakeholders to monitor and evaluate performance are financial controls (Hills and Jones, 1998: 387). Hooi (2007) examined cultural influences on the disclosure of international banking financial statements, while Ding et.al (2004) examined the cultural role of different national and international accounting standards. The focus of the study shows the perception of cultural influences on accounting and indicates the existence of differences between accounting systems in each country is considered due to differences in the cultural environment.

One of the tools used by management to help deal with business competition is the management accounting system which is a supporting function facility that produces relevant and timely information for planning, controlling, decision making and performance evaluation (Gordon and Miller, 1976). The design of accounting information system is part of the organizational control system that needs attention, so it can give positive contribution in supporting the success of the controlling system (Dennyca, 2001). In achieving the company's goals as expected, managers require information that has the characteristics of broad scope, timeliness, aggregation, integration. This is supported by statements by Chenhall and Moris (1986) and Mia and Goyal (1991) which suggest that useful information characteristics according to managers' perceptions comprise information that has broad scope, timeliness, aggregate, and integrated characteristics. From some previous research and theories are learned that there is influence of top management and organization culture on the implementation of management accounting information system. This study was conducted to reexamine theories in order for the development of science.

LITERATURE REVIEW

Top Management Commitment

Commitment comes from the Latin word "Committere" which means combining, uniting, believing and doing it (Snyder, 1994). Explicitly Chatterjez (2006) states that commitment is an agreement on the part of an organizational participant to the missions and objectives of an

organization including explicit and implicit willingness to work to their achievement. Furthermore Durkin (1999) defines commitment as a very strong and strong feeling of a person toward the goals and values of an organization, in terms of their role toward achieving the goals and values. Noe, et.al, (2000) defines organizational commitment as the degree to which an employee identifies with the organizational and willing to put for the effort on behalf. The same opinion is expressed by Robbins (2007) that the organizational commitment, is the degree to which an employee identifies with a particular organizational and its goals and wishes to maintain membership in the organization. The definitions of organizational commitment previously disclosed are summarized by Luthans (2006) as follows: "As an attitude, organizational commitment is most often defined as (1) a willingness to exert a high level of effort on behalf of the organization, and (3) a definite belief in, and acceptance of, the value and goals of the organization."

Commitment is usually linked to reasons of group cohesiveness, integrity, socialization, morale, leadership or loyalty associated with power issues (Robbins, 2007). Commitment is often associated with "direction" allegiance to: self, others, group of people, organization or ideology. However, in general the essence of commitment is loyalty. Commitment is seen as a relationship of individual devotion to the organization. Loyalty and goal orientation are two integral dimensions in the sense of commitment.

There are three approaches used in studying commitment, namely: (1) Commitment as a sacrifice and investment of individual energy to the organization. Individuals give up their individual commitment to the organizational commitment as an investment to get something to meet their needs (Kanter, 2002); (2) Commitment as a mutual relationship between management and the individual. The existence of a close and mutually beneficial relationship between individuals and organizations in achieving organizational goals (Etzioni, 2004); (3) Commitment as maintenance of loyalty. Loyalty in the form of organizational discipline is shaped on the individual's commitment to the organization (Porter and Miles, 2005). That is, the individual will have the motivation and desire to contribute significantly to the organization than the individual with a lower affective commitment. Kim and Mauborgne's research (Allen and Meyer, 1997) shows that members of the organization with affective commitment will work harder and show better job results than low commitment. They will support the policies of Farrell (1983), Meyer, et.al. (1993) in Allen and Meyer (1997) examined three dissatisfaction responses, namely voice, loyalty and neglect. In this study revealed that affective commitment has a positive relationship with the desire to suggest something for the sake of progress (voice), and accept something as they are (loyalty). Affective commitment has a negative relationship with the tendency to behave passively or ignore a neglect situation. Continuity commitment

related to awareness of member organization will lose if leaving organization. Members of organizations with a high continuance commitment will continue to be members in the organization because they have a need to become members of the organization (Allen and Meyer, 1997). Normative commitment describes feelings of attachment to stay within the organization. Members of the organization with high normative commitment will continue to be members of the organization because they feel they must be in the organization because of the obligations or duties that must be implemented (Allen and Meyer, 1997). These feelings will motivate individuals to behave well and take appropriate action for the organization.

In this study, organizational commitment is represented by top management commitment. Top management is the highest decision maker within the organization. They as the highest officials or executives in the organization are responsible for achieving goals through and with other members (Wheelen and Hunger, 2006). The task of top management is multidimensional and oriented towards the achievement of overall organizational prosperity that is developed from the mission, goals and strategies and business processes of the organization. Therefore top management must have the skills to manage the strategic planning process effectively (Wheelen and Hunger, 2006). They occupy a decisive position on the success or failure of the organization. Based on the above description, it can be concluded that the commitment of top management is one key to organizational empowerment (Robbins, 2007).

As a result of changes in the organization's external environment, the new information system required should be able to capture requests-requests for information required by management with information system quality criteria that are reliable, accurate and timely). Therefore, if there is obsolescence of the information system, it must be immediately modified or developed to the information system is generally achieved through several stages starting with system planning, system analysis, system planning, system implementation and ending with the operation of the system (Wilkinson 1993: 14-15).

Organizational Culture

Organizational culture is a translation of organizational culture that can be interpreted with various understandings. According to Kreitner and Kinichi (2003: 79), organizational culture is a form of assumption that is owned, implicitly accepted by the group and determine how the group feel, think and react to its diverse environment. Robbin (2001: 510) states that organizational culture refers to a system of shared meaning held by members that distinguishes the organization from other organizations. The definition can be concluded that organizational culture as a value, belief, practices that create the same understanding among the members of the organization. This means that organizational culture will lead to a system adopted and

accepted by an organization will be a characteristic that distinguishes between one organization with another organization. Meanwhile, Jones (2001: 130) states that organization culture is the set of shared values and norms that controsl organizational members interact with each other and with people outside the organization. Values General criteria, standards, or guides principles that people use to decide which types of behaviors, events, situations, and outcomes are desirable or undesirable. Norms standards or styles of behavior that are considered acceptable or typical for a group of people. According Koentjoroningrat (2002), culture can be interpreted as a whole system of ideas, actions, and the work of human beings in the framework of the life of society that made human self by way of learning. Thus, every organization, especially a formal organization, has its own culture, and is the hallmark of every organization. For example, the culture of the customary kinship organization is clearly different from the corporate organizational culture, or very different from the government bureaucracy.

Taliziduhu Ndraha (2005) Corporate Culture is an organizational culture application to business entities (companies). More specifically, If applied to the organization's management environment, the concept of Culture Management was born. Unless otherwise defined, the first and second can be interchangeable, but the third one does not. If the corporate culture is considered an application of organizational culture, then the company or organization in the passive sense is a tool or container established to achieve a goal, where a group of people who are incorporated in the container or using the tool each have interests and needs associated with the purpose organization. Whereas in that sense dinamis, istilah budaya organisasi perlu dipahami dari sudut pemahaman definisi "budaya" dan "organisasi".

Demison (1990) organizational culture is a term used to contain a series of behavioral variables that refer to values, beliefs, and basic principles that serve as a foundation for an organizational management system. Organizational culture is also a set of shared values and beliefs that generate behavioral norms. According to Gibson, Ivancevich and Donnelly (1997), norms of behavior formed will affect the norms of individual and group behavior. Ouchi (1982) in Johannes Basuki (1997: 29) states: "Organizational culture is embedded in its management philosophy, which consists of theories, and implicitly describes the targets and procedures used to achieve them.The goals include the values of the owners of the organization (company), employees, relationships and government A philosophy of organization provides understanding of the norms of working for life, suggesting ways of behaving in organizations and showing how the organization behaves in response to the employees, relationships and communities it serves."

Miller (1987), in Basuki (1997: 29) put forward some views on modern corporate culture. He mentioned that organizational culture is a fundamental value and spirit in how to manage

and organize it. They are beliefs that are held firm and sometimes undisclosed. These values and spirit, will underlie the nature of the organization in an effort to answer the challenge. Based on the opinions above, clearly illustrated that there are a number of values that become cultural identity within an organization, namely: (1) Organizational culture is reflected in the vision and mission of the organization; (2) Organizational culture is reflected from the norms and regulations adopted to regulate the behavior of members in referring to the vision and mission of the organization; and (3) Organizational culture is reflected in the business or social activities it undertakes, and it implies that the organizational culture is related to the community which is the supporter, the interested party or the parties served by the organization. Daniel Denison (1995) states that an organizational culture is the strength and potential of an organization to coordinate and control the behavior of members of the organization. The strength of an organizational culture with socialization among members. good organization, will influence the increasing quality of information, as well as behavioral coordination.

Implementation of Management Accounting Information System

Management accounting information system is an organizational control mechanism, and is an effective tool in providing useful information to predict the possible consequences of the activities undertaken. SIAM engineering in research using a contingency perspective always considers the relationship with contextual variables. In this study SIAM conceptualized as a formal system designed to provide information to managers. The results of Chenhall & Morris (1986) study found empirical evidence of useful information characteristics that consist of: (1) Broad Scope, (2) Aggregation, (3) Integration, (4) Timeliness. Gordon &Nayara (1984) gives the above four definitions of the characteristics as follows:

a.   Broad Scope Characteristics

Has three sub dimensions: focus, quantification, and time. Focus relates to information coming from within or outside the organization, quantification relating to financial and non-financial information, and time related to estimated future events in the future.

b.   Aggregation Characteristics

Aggregation or collection characteristics are summaries of information by function, time period, and decision model. Information by function will provide information regarding the decision-making of other units. This should be consistent with the formal decision model used by the organization, this information can reduce or save time in decision making because information has been collected and organized according to different functions and timeframes (Kirmizi, 2001). Properly aggregated information will provide important input in the decision-making process, since the time required to evaluate information is relatively short compared

toinformation that is still raw and unstructured (Chia, 1995). For decentralized organizations managers will need information relating to the area or unit of business for which they are responsible. The information needs that may reflect the area ofresponsibility of managers can be obtained from the aggregation characteristic information. With clear information about the functional responsibility areas of each manager, it will reduce the occurrence of conflict (Chenhall & Morris, 1986). This information is also useful as an input in evaluating manager performance.

c.   Characteristics of Integration

Integrated or integrated characteristics provide a means of coordinating or segmenting within sub-units or between sub-units within the organization. Complexity and Wing dependence among sub-units will be shown in the integrated information of MAIS (Chenhall & Morris, 1986). The more number of segments and business units in the organization the greater the information needs of the integration characteristics of SIAM. In other words, integrated information provides coordinating roles in various decisions in highly decentralized organizations. Integrated information is also seen as a moral boost for business unit managers and indicates that this information contributes to performance improvement (Chia, 1995).

d.   Characteristics of Timeliness

Characteristics of timeliness or timeliness have two sub dimensions, namely reporting frequency and reporting speed. Frequency relates to how often information is provided to managers. Medium speed is related to the grace period between the need for information with the availability of information. Timely information will affect the ability of managers to respond to any event or problem. If the information is not submitted on time, then the information will lose value in the decision-making process. Timely information will also support managers facing the uncertainty that occurs in their working environment (Gordon & Narayana, 1984).

In fact, SAM can be linked as a support mechanism consistent with the design of organizational structures within the organization (Chia, 1995). The level of sophistication of MAS that can facilitate the provision of relevant and timely forms of information is urgently needed in decentralized organizations. This is necessary if an organization consists of several large units and has very different specific needs from one to another. Thus it will enable managers to make effective decisions to improve organizational performance. Thus based on the above description can be taken a basis that this research gives an idea that in the implementation of SAM in organization can be influenced by environmental uncertainty and form implementation of organizational structure adopted by an organization in improving organizational performance.

Theoretical Framework

The Influence of Management Commitment on Implementation of Management Accounting Information System

Management Accounting Information Systems (MAIS) is an information system designed to provide management accounting information for managers and employees to make informed decisions about the use of various resources in companies such as money, physical facilities and human resources (Atkinson, et.al., 2004). Management accounting information that can be presented financially and non-financially (Atkinson, et.al., 2004; Horngren et al., 2006). Tight competition among similar industries causes companies to make various environmental changes. The environmental changes adopted by the company will be effective, if supported by MAIS that provides information for management to understand the impact of those changes on the organization. The role of MAIS in these environmental changes is to formulate measures of successful implementation of those changes (Chenhall and Morris, 1986).

Empirical evidence of organizational behavior notes that top management commitment is a key factor in influencing the success of activities related to information processing (King, et.al., 1989). The results of this study show top management beliefs about the ability of information systems to help achieve organizational goals. With the commitment of top management in the form of providing all necessary resources for mengefektifkan MAIS (Ahire dan O'Shaughnessy, 1997; Brah, 2002), then the information processing department will have various facilities to carry out its work, and they feel the results of their work are recognized and appreciated by top management (Raghunathan, 1998). The results of research on top management commitment to MAIS show that (1) the involvement of top management in MAIS function is strong enough; (2) top management understands the importance of the MAIS role in the implementation of company operations; (3) top management views MAIS as a strategic resource, and (4) top management emphasizes operational units to work with accounting departments in order to obtain the effectiveness of management accounting information (Raghunathan, 1998). From the above description shows that the commitment of top management can influence management accounting information system. The role of top management commitment is very important because it is a key factor in influencing the success of activities related to information processing of management accounting information system. Several studies related to the influence of top management commitment on information systems (AIS and MAIS) include (Acep Komara, 2006; Mahdi Saleh & Abdoraze Abdipour, 2011; Firmanta Sebaya Dorothy E. Leidner and Timothy Kayworth, I Wayan Rata, 2007; Luciana SA and Irmaya B, 2006: Lyna Latifah and Arifin Sabeni, 2007; Choe, JM, 1996; DeLone, WH, 1988;

and Raghunathan and Raghunathan, 1988; Zeplin Soul Husada Tarigan, 2009; Christina Yuliana, 2010; and Wanyama G Indeje & Qin Zheng, 2010).
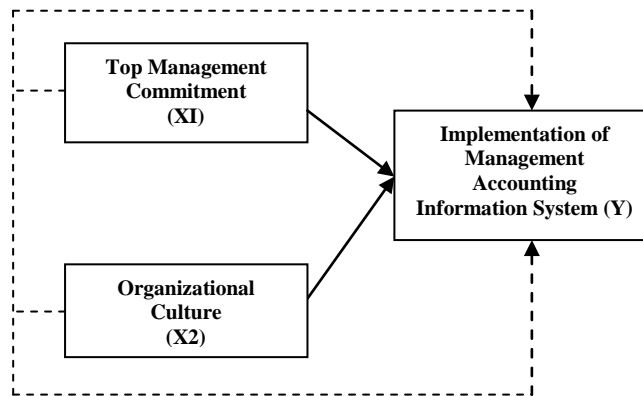
Organizational Cultural Organization on the Implementation of Management Accounting Information Systems

Organizational culture, as a variable of leadership mediation and organizational performance, is also associated with organizational strategy and corporate management accounting systems (Goddard, 1997; Thomas, 1989; Dent, 1991). Organizational culture that fits into organizational strategy will affect organizational performance (Doise, 2008). Organizational culture will be reflected in all the functions that exist within the organization including accounting (Thomas, 1989). The effects of corporate culture on company performance have been the research topic of Allen (1985), Davis (1984), Dennison (1984), Gordon (1985), Buono, Bowditch and Lewis (1985), Lorsch (1985). Posner, Kouzes and Schmidt (1985) in his study found that correct employee understanding of organizational culture will lead to significant organizational performance differences. Organizational culture is a set of values, which if properly regulated will result in higher financial returns (Baker and Hawes, 2001).

Culture and organizational structure are tools to achieve goals. Therefore, issues in organizational design of how and why variations of organizational structures and structures are selected. This is because both function to control the organization, and motivate each individual to achieve goals (Jones, 1995: 11-14) and face various pressures both from within and from outside the organization (Nazaruddin, 1998). Organizational culture is the right way to do an organization even though it is often through unspoken assumptions (Schein 1991: 13-15; Kotter and Hesket, 1992: 15).

Kotter and Hesket, 1992: 141; Gibson, et.al, 1991: 48), states "that organizational culture will influence the motivation of managers to achieve organizational goals. Therefore, managers must always continuously improve the quality of management accounting information for the decision-making process. Because the decisions of managers will have a significant impact on the company's business in the future. "From the description above shows that organizational culture can affect management accounting information system. The role of organizational culture will be reflected in all the functions that exist within the organization including in the accounting information system of management accounting. Some studies related to the influence of organizational culture on information systems (AIS and MAIS) include (Christina Yuliana, 2010, and Wanyama G. Indeje & Qin Zheng, 2010; Michael Jones and Irit Alony, 2007; Jean-Franc¸ois Henri , 2006).

Figure 1. Framework

Hypothesis

Based on the premises that exist within the framework above, the hypothesis of research that will be tested in this study is "There is influence of top management commitment and organizational culture either partially or simultaneously together towards the implementation of management accounting information system."

RESEARCH METHODS

This research uses survey method is research by asking questions to people or subject and recording the answers are then analyzed critically (Sugiama, 2008: 135). Surveys are conducted by collecting facts through asking people who are the source of information. about Top Management Commitment, organizational culture, and characteristics of management accounting information system. Because of the survey application to describe the characteristics of the population members in the field, the type of survey used is the explanatory survey, as it explains the causal and correlational relationships between variables through hypothesis testing. This is based on the views Singarimbun and Effendi (1995: 6) that if for the same data research explain the causal relationship between the variables through hypothesis testing, then the research is no longer called descriptive research but research hypothesis testing or explanatory research (explanatory research) .

Variable Operationalization

Top Management Commitment

Peak Management Commitment is the relative strength of top management and its involvement in the organization, believes in organizational goals, always strives for the best of the organization (Kreitner and Kinicki, 2005; Luthan, 2006). This variable is located as an

exogenous variable, which is denoted by X. The Top Management Commitment Variables (X), measured by 3 (three) dimensions are affective commitment dimension, continuance commitment and normative commitment (Allen and Meyer, 1997) with indicators is a feature of this variable as many as 8 statements. The dimension of affective commitment is measured by 4 indicators that are operationalized into 4 questions / statements that are characteristic of this dimension. The affective commitment of top management is shown concern for a program (Robbins, 2007). The dimension of affective commitment is also related to the emotional relationship of top management to the firm, based on strong and close confidence in the goals and values of an organization and its involvement in company activities (Allen and Meyer, 1997; Durkin, 1999; Luthan, 2006). The continuance commitment dimension is operationalized into 2 indicators and measured by 2 statements. The continuance commitment of top management is demonstrated by its strong desire to continue to be a member of the organization (Allen and Meyer, 1997, Luthan, 2006). The continuance commitment dimension of the Peak Management is measured using a questionnaire instrument. The dimensions of normative commitment are operationalized into 2 indicators measured by 2 statements / questions. The normative commitment of top management is shown by the feeling of attachment to staying in the organization because of the obligation to perform a task (Allen and Meyer, 1997). All indicators in top management commitment variables are measured using questionnaire instruments. The results of this questionnaire are ordinal-scale data, with scores ranging from 1 to 5 per item (Likert, 1989).

Organizational Culture

Robbin (2001: 510) Organizational culture refers to a system of shared meaning held by members that distinguishes the organization from other organizations. The definition can be concluded that organizational culture as a value, belief, practices that create the same understanding among the members of the organization. The independent variables (X) in this study are organizational culture consisting of innovation and risk taking, attention to detail, outcome orientation, people orientation, team orientation, aggresiveness, and stability that is owned, built and accepted jointly by members of the organization Robbins, 2001: 510). Organizational Culture Variables (X), measured through 7 (seven) dimensions, namely the dimensions of innovation and risk taking, attention to detail, outcome orientation, people orientation, team orientation, aggresiveness, and stability, with indicators that characterize this variable 29 statements. Dimensions of innovation and risktakingmeasured through 4 indicators operationalized into 4 questions / statements that are characteristic of this dimension. The dimension of attention to detail is measured through four indicators that are operationalized into

4 questions / statements that are characteristic of this dimension. The outcome orientation dimension is measured by 4 indicators that are operationalized into 4 questions / statements that are characteristic of this dimension. The dimension of people orientation is measured by 4 indicators that are operationalized into 4 questions / statements that are characteristic of this dimension. The dimensions of team orientation are measured by 4 indicators that are operationalized into 4 questions / statements that are characteristic of this dimension. The dimension of aggresiveness is measured by 5 indicators operationalized into 5 questions / statements that are characteristic of this dimension. The dimension of aggresiveness is measured by 4 indicators operationalized into 4 questions / statements that are characteristic of this dimension. The dimension of stability is measured by 4 indicators that are operationalized into 4 questions / statements that are characteristic of this dimension.The dimensions of innovation and risk taking relate to the extent to which work activities are organized around teams rather than individuals. The Attention to detail dimension relates to the extent to which employees are expected to show precision (accuracy), analysis, and attention to details. Dimensions Outcome orientation deals with the extent to which management focuses on results rather than on the techniques and processes used to achieve that outcome. The People orientation dimension deals with the extent to which management decisions take into account the effect of results on people within the organization. Dimensions Team orientation deals with the extent to which work activities are organized around teams rather than individuals. Aggressiveness dimension, relates to how far people are aggressive and communicative rather than casual. The Stability dimension is concerned with the extent to which organizational activities emphasize the preservation of the status quo as a contrast to growth. (Robbins, 2001: 510). All indicators in organizational culture variables are measured by using a questionnaire instrument. The results of this questionnaire are ordinal-scale data, with scores ranging from 1 to 5 per item (Likert, 1989).

Implementation of Management Accounting Information System

Management accounting information has four characteristics, namely information broad scope, timeliness, aggregation, and integration (Chenhall and Morris, 1986). In this study, the variable characteristics of management accounting information systems were measured using instruments developed by Chenhall and Morris (1986); and has been used and re-developed by Abernathy and Guthrie (1994), Kar Chong (1997). Instruments in the study consisted of 15 questions that split into four characteristics of different management accounting information. Each question uses a likert scale. The respondent is asked to indicate the degree of availability of management accounting information within the firm by selecting 1 to 5 respondents' answers

used to determine the existence of adequate management accounting information characteristics at the company (indicated on a high scale) or absence of accounting information characteristics adequate management of the respondent company (shown on a low scale). All indicators in the ISIAM variable were measured using a questionnaire instrument. The results of this questionnaire are ordinal-scale data, with scores ranging from 1 to 5 per item (Likert, 1989).

Population & Sampling Techniques

Target population in this study is the rural credit banks in the area of Pontianak City. This research is limited to Pontianak City, for several reasons, for example from 18 (eighteen) BPRs operating in West Kalimnan Province. In this study all target populations were investigated or will be censused in all target populations. The number of respondents is 36 (4 people x 8 BPR). It is based on the opinion Suharsimi Arikunto (2002: 107) in determining the sample members, if the subject to be studied less than a hundred, better done census research. The unit of analysis in this study is BPR. Respondents are directors, accounting managers or accounting chiefs and accounting staff at rural banks that have implemented management accounting information systems for computer-based billing systems and have been in operation for one accounting period. Selection of respondents targets to heads of departments, accounting managers and accounting staff, each BPR as many as 4 people. The reason for choosing the chiefs as respondents is that the section chief uses the information for decision making as wellheads of departments responsible for managerial performance in their respective departments, while accounting managers and accounting staff members are selected to be respondents on the grounds that they are the information providers and in the process of information using information technology.

Data collection Methods

Sources of data required in this study will be obtained through Field Research, data collection techniques for field research are used by compiling a list of statements (questionnaires) to respondents; and Library Research, secondary data collection is done by studying journals, textbooks, magazines deemed to support the discussion and analysis of field research.

Data Analysis

Data processing was done by using Inferential Analysis (quantitative) through SPSS 18 package. Data analysis was done with Multiple Linear Regression Method, but before using multiple linear regression analysis, it was used classical assumption test which consist of normality test, multicolinearity test and heteroscedasticity test. Multiple Regression is used to

know how big influence of independent variable to dependent variable (Sudjana, 1995: 56). In this research is service, facility, tariff and trust to patient satisfaction. The general equation for finding multiple regression is:

$Y = a + b_1X_1 + b_2X_2 + e$

RESULTS

Partial Effect Test (Individual)

To assess the influence of independent variable individually to dependent variable, can be known from t test obtained from multiple regression analysis. The result of significance test of independent variable influence to dependent variable (t test) can be seen in Table 1.

Table 1. Value of Regression Coefficient and Partial Test

Variable	B	Std. Error	t	Sig.
Constants	-8.389	9.399	-.893	.402
Top Management Commitment	1.036	.419	2.469	.043
Organizational Culture	.275	.113	2.430	.045

The value of t arithmetic for Top Management Commitment of 2.469 with a significance of 0.043 (sig <alpha) the null hypothesis (H0) is rejected. Meaning: Peak Management Commitment has a significant influence individually on Management Accounting Information System Implementation. The value of t arithmetic for the Organizational Culture variable of 2.430 with the significance of 0.045 (sig <alpha) the null hypothesis (H0) is rejected, meaning Organizational Culture has an effect on the individual significance to the Implementation of Management Accounting Information System. Variables that have the strongest influence or the most dominant against Management Accounting Information System Implementation is the Peak Management Commitment because it has the highest statistical t value when compared with the Organizational Culture variable is 12.469 with a significance value of 0.043.

Interpretation of Multiple Linear Regression Estimated Model

The regression coefficient in the above table can be arranged into the regression equation (regression model) as follows:

$$\hat{Y}= -8{,}389+ 1{,}036X_1 +0.275X_2$$

DISCUSSION

The results of this study generally indicate a relationship between top management commitment, organizational culture, and implementation of management accounting information system. The commitment of top management has been identified as a variable that can influence the implementation of management accounting information system (Choe, JM ,, 1996; Delone, W.H., 1988; Raghunathan, 1998; Management Accounting Information Systems (MAIS) is an information system designed to provide management accounting information for managers and employees to make informed decisions about the use of various resources in companies such as money, physical facilities and human resources (Atkinson, et.al., 2004). Management accounting information that can be presented financially and non-financially (Atkinson, et.al., 2004; Blocher and Chen, 2006; Horngren et al., 2006).

Empirical evidence of organizational behavior notes that top management commitment is a key factor in influencing the success of activities related to information processing (King, et.al., 1989). The results of King's research, et.al in line with the results of research that has been done that shows top management beliefs about the ability of information systems to help achieve organizational goals. With the commitment of top management in the form of providing all the resources needed to streamline the implementation of MAIS (Ahire and O'Shaughnessy, 1997; Brah, 2002), the information processing department will obtain various facilities to carry out its work, and they feel the work is recognized and respected by top management (Raghunathan, 1998).

The results of research on top management commitment to SIAM show that (1) the involvement of top management in MAIS function is strong enough; (2) top management understands the importance of MAIS role in the implementation of company's operations; (3) top management sees MAIS as a strategic resource, and (4) top management emphasizes operating units to work with accounting departments in order to obtain management accounting information effectiveness (Raghunathan, 1998). The results of this study indicate that the commitment of top management can influence the implementation of management accounting information system. The role of top management commitment is very important because it is a key factor in influencing the success of activities related to information processing of management accounting information system. Organizational culture, as a variable of leadership mediation and organizational performance, is also associated with organizational strategy and corporate management accounting systems (Goddard, 1997; Thomas, 1989; Dent, 1991). Organizational culture that fits into organizational strategy will affect organizational performance (Doise, 2008). Organizational culture will be reflected in all the functions that exist within the organization including accounting (Thomas, 1989).

The effects of corporate culture on company performance have been the research topic of Allen (1985), Davis (1984), Dennison (1984), Gordon (1985), Buono, Bowditch and Lewis (1985), Lorsch (1985). Posner, Kouzes and Schmidt (1985) in his study found that correct employee understanding of organizational culture will lead to significant organizational performance differences. Organizational culture is a set of values, which if properly regulated will result in higher financial returns (Baker and Hawes, 2001). Culture and organizational structure are tools to achieve goals. Therefore, issues in organizational design of how and why variations of organizational structures and structures are selected. This is because both function to control the organization, and motivate each individual to achieve goals (Jones, 1995: 11-14) and face various pressures both from within and from outside the organization (Nazaruddin, 1998), the results of research are also in line with research above.

Organizational culture is the right way to do an organization even though it is often through unspoken assumptions (Schein 1991: 13-15; Kotter and Hesket, 1992: 15). Kotter and Hesket, 1992: 141; Gibson, et.al, 1991: 48), states "that organizational culture will influence the motivation of managers to achieve organizational goals. Therefore, managers must always continuously improve the quality of management accounting information for the decision-making process. Because the decisions of managers will have a significant impact on the company's business in the future. "

The results of the research show that organizational culture can influence management accounting information system. The role of organizational culture will be reflected in all the functions that exist within the organization including in the accounting information system of management accounting. Results testing hypothesis that has been described previously, Hypothesis 1 proves that Komtimen Top Management and Organizational Culture have a significant effect simultaneously on Management Accounting Information System Implementation. The results of this study are in line with the research and opinions of (Choe, JM, 1996, Delone, WH, 1988; Mahdi Saleh & Abdoraze Abdipour, 2011; Raghunathan, 1998; Goddard; 1997; Thomas; 1989; Dent, 1991; Thomas; 1989; Jean, Francois Henri, 2006; and Wanyama G. Indeje & Qin Zheng, 2010) who stated that to overcome the problems arising from top management commitment and organizational culture required the implementation of a reliable management accounting information system.

The results of this study also reveal how important to know the commitment of top management on the implementation of management accounting information system, can be seen from the results of testing the second hypothesis above, stating that the top management commitment significantly influence individually to Implementation Management Accounting Information System. The results of this study are in accordance with previous research

conducted by Choe, JM, (1996); Delone, W.H, (1988); Mahdi Saleh & Abdoraze Abdipour, (2011); Raghunathan, (1998); and Jean, Francois Henri, (2006), who stated that the importance of top management commitment to the implementation of management accounting system in the implementation of the company's operations.

The results of this study also reveal the importance of organizational culture towards the implementation of management accounting system in the company. These results are shown by the results of testing the third hypothesis as listed above that states Organizational Culture has an effect on the individual significance of Management Accounting Information System Implementation, can be accepted. The results of this test support the results of previous research conducted by Schein (1991); Kotter & Hesket (1992); Gibson, et.al (1991); Jean, Francois Henri, (2006); Wanyama G. Indeje & Qin Zheng, (2010); which states that organizational culture will affect the motivation of managers to achieve organizational goals. Therefore, managers must always continuously improve the quality in the implementation of management accounting system for decision making process. Because the decision of the manager will have a significant impact on the company's business in the future.

MAIS is an information system designed to provide management accounting information for managers and employees to make informed decisions about the use of resources in companies such as money, physical facilities and human resources (Atkinson, 2004). Management accounting information can be presented financially and non financially. The environmental changes adopted by the company will be effective, if supported by MAIS that provide information to understand the impact of such changes on the organization. The role of MAIS in these environmental changes is to formulate the measures of the success of the implementation of the change.

In carrying out its duties management requires information generated MAIS with its characteristics. As a manager, the responsibilities are broader than those of his employees and relevant information must be integral to the decisions and policies he makes to the work unit he is responsible for adequately because of the consequences of his decision on both his own work unit and other work units. The reports should be received on time, so that they can be acted upon immediately if there are any problems that require immediate treatment.

The provision of management accounting information for employees makes objectives explicit and helps guide employee behavior as a more informative decision maker about the structure of their tasks. Therefore the provision of management accounting information is useful for directing employee activities. In addition, the provision of information for employees also helps coordination among them, as well as with leaders to achieve goal alignment. Integration information is required by employees to determine the impact of their decisions on inputs and

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outputs of process improvement (Banker et al., 1993; Atkinson, 2004). Timeliness is also an important criterion that must be met by management accounting information in providing information to managers (Wellington 1998).

CONCLUSIONS

1) Top Management commitment and Culture Organization have a significant influence simultaneously on Management Accounting Information System Implementation.
2) Top Management commitment has a significant influence individually on Management Accounting Information System Implementation.
3) Organizational Culture has an effect on individually significant to Management Accounting Information System Implementation.
4) Top Management commitment has the most dominant influence when compared with Organizational Culture.

LIMITATIONS OF THE CURRENT RESEARCH

The limitation of the research is not to interview the respondents, so that the researcher does not get additional information to support the research. The next does not conduct a pilot study, so the questions inside may be poorly understood by the respondents. Furthermore, in this study, does not include other contextual variables that affect the MAIS, such as market competition, business strategy and other variables. The organization where the research is only in BPRs that operate in Pontianak City. There are still questionnaires that are sent through the shipping company, so researchers do not know directly, whether the respondents who fill the questionnaire in accordance with the wishes of researchers.

SCOPE FOR FURTHER RESEARCH

1.   For the next researcher, it is suggested to perform additional data collection techniques such as interviews, increase the number of respondents, conduct a pilot study to ensure that question items in the questionnaire can be understood correctly by the respondent.

2.   For the next researcher, add other contextual variables that are suspected to have correlation with the characteristics of management accounting information system such as market competition, business strategy, interdependence.

3.   Because this research is limited to BPR in Pontianak City only, so for researcher for further research it is suggested to use population and sample more broadly, for example BPR exist in one particular province. So the generalization of the conclusions is wider.

4.   The instruments used to measure the variables are the perception of the respondent's answer so that it will cause bias problems if the respondent's perception is different from the actual situation.

5.   Data collection using survey methods sent by post contains weakness, because the questionnaire can be filled not by the expected respondents. However, in anticipation of these weaknesses, validity and reliability tests have been performed on both the sample of the experimental respondents and the actual respondents.

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