

-RESEARCH ARTICLE-

THE EFFECTIVENESS OF INTERNAL CONTROL, ORGANIZATIONAL CULTURE, AND CHANGE MANAGEMENT TOWARD THE SUCCESSFUL IMPLEMENTATION OF THE ACCOUNTING INFORMATION SYSTEM AND ITS EFFECT ON ORGANIZATIONAL PERFORMANCE

Junaidi

University of Padjajaran, Indonesia
Email: junaidipagaralam@gmail.com
<https://orcid.org/0000-0002-4430-2452>

Sri Mulyani

University of Padjajaran, Indonesia & University
of Singaperbangsa Karawang, Indonesia
Email: sri.mulyani@unpad.ac.id ; sri.mulyani@unsika.ac.id
<https://orcid.org/0000-0001-6744-8991>

Yudi Azis

University of Padjajaran, Indonesia
Email: yudi.azis@unpad.ac.id
<https://orcid.org/0000-0002-4093-7581>

Citra Sukmadilaga

University of Padjajaran, Indonesia
Email: citra.sukmadilaga@unpad.ac.id
<https://orcid.org/0000-0003-3172-3407>

—Abstract—

This study investigated the influence of internal control (IC), organizational culture (OC), and change management on the Election Supervisory Board's organizational performance (OP). Lisrel Structural Equation Modeling was used to conduct descriptive and statistical analyses in this inquiry (SEM). As responders, 325 members of the

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Election supervision Board filled out and returned questionnaires to collect the data. The outcome demonstrated that IC and change management impacted the success of information systems. Nonetheless, the data also showed that OC, change management, and the success of information systems have a significant positive effect on the AIS. In contrast, the effectiveness of IC has no positive impact on the Supervisory Board's election performance.

Keywords: The Effectiveness of Internal Control, Organizational Culture, Change Management, Success Implementation of AIS,

1. INTRODUCTION

Internal control (IC) is a procedure to ensure an organization's success in numerous areas, including the accuracy of financial reporting, the efficiency of the entire operation, and compliance with laws and regulations (Chang et al., 2019). Soudani (2013) demonstrates that using accounting information systems (AIS) in businesses affects their financial performance. There are problems in implementing AIS related to organizational aspects, and some of these problems are related to organizational culture (OC) in the government (Jackson, 2011). The result demonstrates that the capability to adapt an AIS to a mission's size affects the firm's performance. Indeed, OC has a substantial impact on company performance. A bank's performance is affected by factors such as organizational commitment, employee involvement, and adaptability (Mousavi et al., 2015).

The Election Supervisory Board must implement effective IC, OC, change management, and an AIS to support its performance in light of the abovementioned phenomena. The study asks, 'How much does the effectiveness of IC, OC, and the AIS influence the success of the AIS and its impact on the Election Supervisory Board's performance?'

Henk (2020) believes that IC acts as the instrument for ensuring the quality of financial reports by focusing on material gaps in the reports. In the meantime, Alawaqleh (2021) describes IC as a management-designed plan, method, and procedure that provides sufficient assurance on the achievement of efficient and effective operational, financial reporting dependability, asset security, and compliance/compliance with laws, rules, and other restrictions. Abiodun (2020) states that IC comprises the control environment, risk assessment, control actions, information and communication, and monitoring.

According to research conducted by Psarras et al. (2022), there are several recommendations, technologies, firm structures, employee relationships, and quality productivity outputs. For example, the authority has meticulously prepared and implemented all revisions to the Rwanda Revenue Authority In the last four years. As a result, most institutions' personnel often embrace the organization's reforms, resulting in the institution's overall performance (Olamilekan et al., 2022).

This study investigated the effectiveness of IC, OC, and change management in guaranteeing the successful deployment of the AIS and its impact on the Election Supervisory Board's operational plan. This study has theoretical and practical significance. This research has contributed a novel model to the corpus of knowledge. Implementing this study's practical consequences for the advancement of the OC is dependable. According to several studies, good working practices can improve the performance of businesses. Nonetheless, this research offers some critical future directions that scholars must explore in their future research to expand the body of knowledge in various new aspects.

2. LITERATURE REVIEW

According to [Martnez-Caro et al. \(2020\)](#), OC has enduring and reasonably stable characteristics that serve as a basis for members to recognize changes and adapt to achieve the goal. [Robbins et al. \(2019\)](#) assert that organizational citizenship (OC) possesses seven characteristics: innovation and risk-taking, attention to detail, goal-oriented, people-oriented, team-oriented, assertive, and steady. According to [Hofstede \(2011\)](#), six characteristics illustrate the two polarities of organizational culture: process- or goal-oriented, works- or employee-oriented, professional- or parish-oriented, open- or closed-system, tight- or loose-control, pragmatic- or norm-oriented.

[Jafari et al. \(2020\)](#) define change management as the variation or adjustment of organizational conditions, assumptions, or requirements. A change is a movement from the old to the new within a system ([Sofyani et al., 2022](#)). According to [Dewi et al. \(2019\)](#), managing change is a proactive behavior, and change is the most used word in every newspaper. Change management includes the organization's application and structure, its attitude, and technological and interventional changes. Subsystems are the system's constituent parts. Each subsystem is designed to achieve one or more organizational objectives. The organization's goals will not be met if the subsystem's aim is inconsistent with those of other subsystems and the system as a whole. So, for the mission to be accomplished, system components must be integrated ([Kabuye et al., 2019](#)). [Susanto \(2016\)](#) defines a system as a collection or group, whether physical or non-physical, that is interconnected and collaborates to achieve a specific goal. Accounting information consists of data generated by the accounting procedure.

According to [Boskou et al. \(2019\)](#), performance is often seen as a physical appearance, presentation, or achievement. Hence, according to [Sumaryati et al. \(2020\)](#), the higher Echelon Theory considers organizational performance (OP) and strategy choices to represent the traits of the top management background. The OP, according to [Shonhadji et al. \(2022\)](#), comprises efficiency, growth, profit, liquidity measure, success/failure, market share, and impact. According to [Omerzel et al. \(2008\)](#), a company's performance is customer satisfaction, profitability, market efficacy, and asset return rate. [Alshawabkeh et al. \(2022\)](#) investigated the impact of employing SysTrust principles and

criteria as a substitute for IC on the reliability of AIS in businesses. According to [Richardson et al. \(2014\)](#), the AIS is a system that records and processes. It publishes transactions to provide financial and non-financial information required for decision-making and IC. The results also indicate that risk measurements have a closer relationship with the influence on the usage of e-accounting systems in these companies. [Mulyani et al. \(2016\)](#) find, using the analogous perspective of information system quality, that managers' competency and the IC's effectiveness have a considerable favorable effect on the quality of AIS. According to [Fitriati et al. \(2015\)](#), commitment and OC have a significant favorable effect on AIS's success, and AIS's success is closely tied to the quality of accounting information. Commitment and commitment have a significant impact on AIS. Thus, the Indonesian public sector needs to establish an IT governance framework that ensures the achievement of corporate goals, strategic alignment, resource management, and risk management.

According to empirical evidence, strategic information systems require continual change, innovation, and change management ([Hutahayan, 2020](#)). Change management attempts to provide an efficient approach for the automatic detection, propagation, and response to changes in a computer-based system environment ([Liu et al., 2011](#)). Organizational and change management commitment affects the successful adoption of AIS and accounting data quality ([Ladewi et al., 2017](#)). The findings of [Ladewi et al. \(2017\)](#) indicate that AIS adoption affects the quality of performance-related decisions. There is a correlation between an organization's hierarchical level and the decision-making rate. AIS success, such as information speed, quality, and availability, can lead to operational performance success ([Ercsey, 2016](#)).

[Hazaee et al. \(2020\)](#)'s research indicates that enhancing the effectiveness of the IC system through the control environment, risk assessment, control activities, information and communication, and monitoring is anticipated to reduce fraud in the management of village funds and thereby improve performance. Information technology has five critical organizational responsibilities: operational, monitoring and control, planning and decision, communication, and inter-organizational ([Alam et al., 2019](#)). [Susanto \(2016\)](#) concludes in his analysis that the IC system affects accounting data quality. Yet, adopting the AIS has been ineffective due to the system's inflexibility.

A study by [Zeb et al. \(2021\)](#) further indicates that OC can foster innovation, which translates to company advancement. OC is deemed statistically adequate for forecasting organizational success and fostering creativity. [Goslinga et al. \(2019\)](#) found that hierarchical culture dominates private hospitals, and institutions must gradually abandon the framework. Hence, the performance gap between public and private hospitals is not statistically significant. Consequently, it is necessary to test our hypotheses. Yet, the data indicate that only engagement and flexibility of the OC components affected bank performance ([Mousavi et al., 2015](#)).

Both employee competency and the IC system have a significant impact on the efficacy of AIS implementation. Hence, combining these two factors may be viewed as a performance enhancement (Kaaroud et al., 2020). Dedication to the organization and change management affects the successful deployment of AIS and the quality of decisions made in the execution of activities that impact BUMN's performance (Ladewi et al., 2017). Changes in management strategy, for instance, have a substantial positive impact on OP in manufacturing enterprises in the state of Anambra.

Through the introduction of digital technology, OC is a component that might impair the company's performance. Businesses with a more adaptable culture are better able to succeed with new technologies than those with a less adaptable culture (Naveed et al., 2022). According to Grover et al. (2022), a statistically significant correlation exists between organizational culture in AIS and firm performance. The findings imply that the mission, flexibility, and consistency of OC and AIS have a significant impact on the organization's success.

Figure 1 depicts the theoretical framework for this investigation.

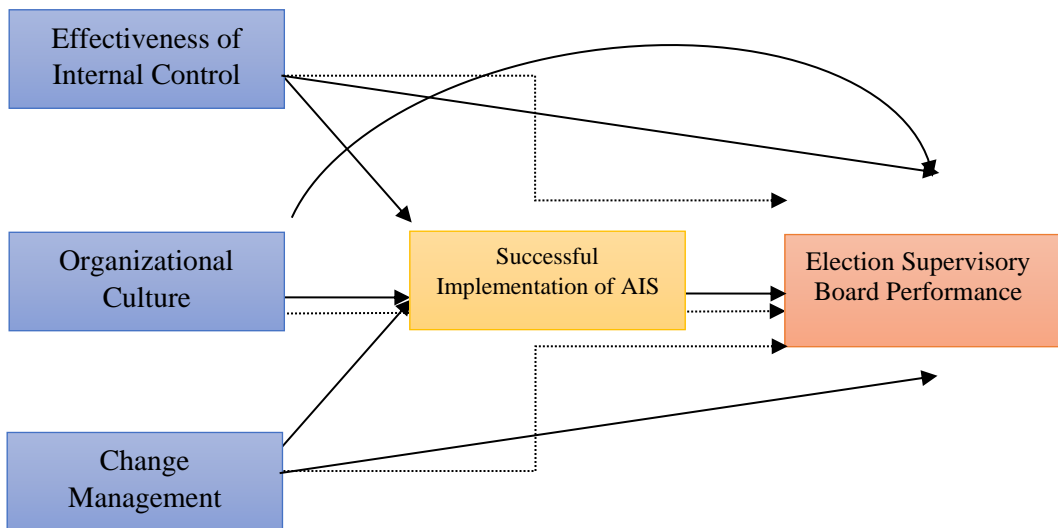


Figure 1. Theoretical Framework

- H1: The efficacy of IC has a significant beneficial influence on the successful deployment of the AIS.
- H2: The effectiveness of IC has a significant positive impact on the successful implementation of the AIS.
- H3: Change management's significant positive effect on successfully implementing the AIS.

- H4: IC has a substantial beneficial impact on OP.
- H5: OC has a substantial beneficial impact on OP.
- H6: There is a strong beneficial impact. of change management on OP
- H7: The successful implementation of the AIS has a considerable beneficial effect on OP.
- H8: The successful implementation of the AIS has considerably influenced the organization's IC effectiveness.
- H9: There is a significant positive effect of OC on OP through the successful implementation of the AIS.
- H10: Change management has a significant positive effect on OP through successfully implementing the AIS.

3. RESEARCH METHODOLOGY

Using a questionnaire, the outcomes of this investigation are gathered. A specific procedure creates the questionnaire. The items for this study are chosen from a pool of candidates. The judgment of the experts is carefully considered to confirm the apparent legitimacy of the goods. According to the study context, the items' language must be modified per the experts' recommendations. The first consideration is given to the focus group discussion to find trends for selecting items for exploratory factor analysis (EFA) and confirmatory factor analysis (CFA) (CFA). AMOS 24 is used to determine EFA and CFA results.

Nonetheless, data from 55 respondents are collected to test the questionnaire's validity. These respondents were considered part of the target demographic, but their data were not included in the final responses. The respondents are evaluated rigorously, and valid data is collected—first testing of the EFA and factor loadings 0.60 and Cronbach alpha 0.70 thresholds. Seven (7) items were eliminated from the produced pool of items because their factor loadings were below the acceptable threshold. In addition, the data set is checked for CFA, where the study findings are tested to corroborate the correlations between routes. This statistical test revealed that the questionnaire prepared for this study is suitable for data collection. As responders, 325 members of the Election Supervisory Board filled out and submitted questionnaires to compile the final data for this study. Lisrel Structural Equation Modeling was used to conduct descriptive and statistical analyses in this inquiry (SEM).

4. RESULT AND DISCUSSION

The results of the path coefficient computation are depicted in [Figure 2](#) and [Table 1](#). The H1 hypothesis is accepted, and the influence of EPI on KISIA is significantly verified

with a t-value of 2.70. The H2 is rejected, and the impact of BO on KISIA is statistically inconclusive with a t value of -0.38. Thirdly, H3 is accepted, and the influence of MP on KISIA is validated with a t-value of 5.09, which is statistically significant. In addition, H4 is rejected, and a t value of -1.48 indicates that the effect of EPI on KIN is severely unconfirmed.

Similarly, H5 is accepted, and the influence of BO on KIN is considerably verified with a t-value of 2.04. In addition, H6 is approved, and the influence of MP on KIN is considerably verified with a t-value of 1.99. In addition, H7 is approved, and the influence of KISIA on KIN is considerably verified with a t-value of 7.92. Thus, H8 is rejected, and the path EPI KISIA KIN is unconfirmed. Nevertheless, H9 is accepted, and the path BO KISIA KIN is affirmed. Ultimately, H10 is acknowledged, and the path MP – KISIA -> KIN is validated.

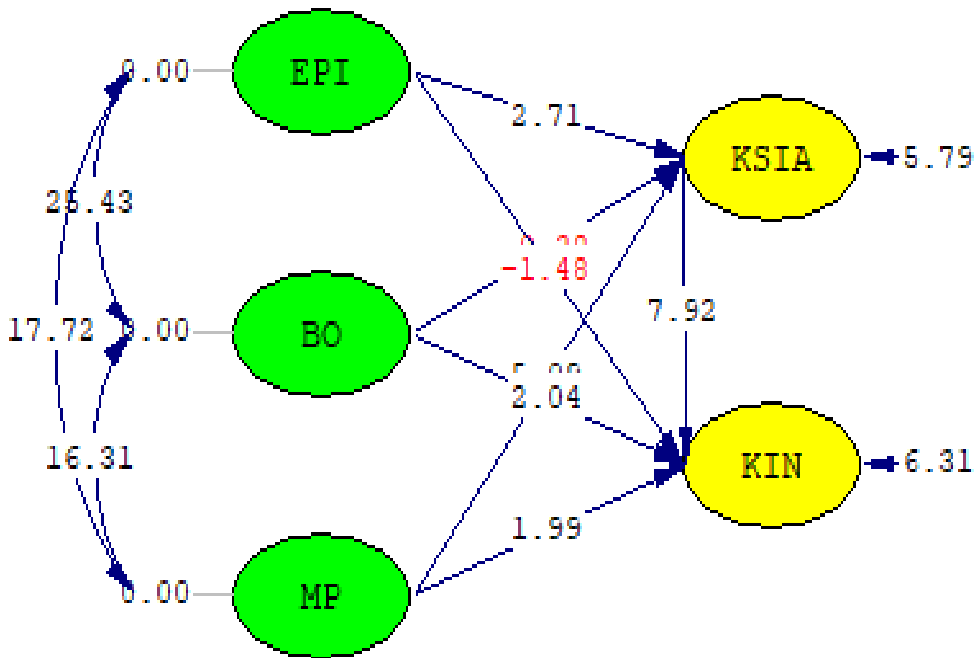


Figure 2. Coefficient Line Calculation Results

Using a statistical method, the outcomes of hypothesis testing were analyzed. Yet, interactions are required to establish this investigation's objective. After assessing this hypothesis, it was determined that OC had no significant positive effect on the success of the information system and that IC Effectiveness had no significant positive impact on the performance of the Election Supervisory Board.

Table 1. Summary of Path Coefficient Estimation Results and Statistical Tests

Hypothesis	Path (Relationship)	Value of t count ($\geq 1,64$)	Effect			Effect of Conclusion Null Hypothesis (H0)
			Direct	Indirect	Total	
H1	EPI -> KISIA	2,71	0,28	-	0,28	Accepted
H2	BO -> KISIA	-0,38	-0,042	-	-0,04	Rejected
H3	MP -> KISIA	5,09	0,56		0,56	Accepted
H4	EPI -> KIN	-1,48	-0,12	-	-0,12	Rejected
H5	BO -> KIN	2,04	0,18	-	0,18	Accepted
H6	MP -> KIN	1,99	0,20		0,20	Accepted
H7	KISIA -> KIN	7,92	0,68	-	0,68	Accepted
H8	EPI -> KISIA -> KIN		-0,12	$(-0,12 \times 0,68) = -0,08$	-0,20	Rejected
H9	BO -> KISIA -> KIN		0,18	$(0,48 \times 0,68) = 0,12$	0,30	Accepted
H10	MP -> KISIA -> KIN		0,20	$(0,03 \times 0,68) = 0,14$	0,34	Accepted

According to the results of testing hypotheses, the efficacy of ICs has a significant effect on the successful adoption of AISs. This conclusion is comparable to that of [A Ali et al. \(2020\)](#), who discovered that the efficacy of IC has a significant favorable impact on the quality of Accounting Information, which serves as the basis for implementing the IC System. The Election Supervisory Board consequently issued Regulation of the General Elections Supervisory Agency of the Republic of Indonesia No. 9 of 2014 Concerning Amendments to Regulation of the General Elections Supervisory Agency No. 12 of 2012 Concerning the Implementation of the Government's IC System within the General Elections Supervisory Agency of the Republic of Indonesia. In addition, the preamble makes it clear that the objective of the IC System in each government field is to increase the credibility of financial reports. In addition to supporting empirical research theories, this study demonstrates the efficacy of these laws in enhancing the reliability of AISs, as measured by the dependability of financial statements, as well as supporting empirical research hypotheses.

The results of the hypothesis testing indicate that OC has no significant positive effect on the success of the AIS installation. This study's findings contradict [Fitriati and Mulyani's \(2015\)](#) empirical findings indicating OC has a favorable and significant impact on the successful implementation of AIS. This result is consistent with [Harper](#)

and Utley's (2001) conclusion that an OC focused on rules, compliance, prudence, precision, and predictability has a detrimental impact on the success of Information Technology Implementation. This is becoming increasingly important given that The Election Supervision Board is a government institution that must always comply with applicable rules and regulations. To become the Election Supervisory Board's OC, workshops and technical instruction on the accounting system must be periodically provided, according to the findings of this study. This exercise is essential for updating and enhancing The Election Supervisory Board members' accounting expertise.

Change management influences the successful implementation of AISs. This data confirms Laudon and Laudon's (2004) claim that change management affects AISs. This result is congruent with the empirical findings of Ladewi et al. (2017), who investigated BUMN and found that change management influenced the successful adoption of AISs. According to Nah et al. (2001), top management and change management are essential factors for successful system implementation.

According to the hypothesis testing, the effectiveness of IC has no significant effect on the Election Supervisory Board's performance on the job. This study's findings contradict the empirical evidence Ladewi et al. (2017) found that the success of AIS implementation influences the quality of decisions that contribute to OP. According to Gunawan Suswanto, the Secretary-General of The Election Supervision Board, the explanation is that IC is still used to carry out responsibilities. Aside from the center, the Provincial Election Supervisory Board's Internal Supervision has just two internal supervisors. Since 2020, the Election Supervisory Board's 514 secretarial work units in the city districts have at least one internal supervisor. However, these ICs have only recently completed a series of auditing courses. Thus it will take time for their training to have a meaningful impact on performance.

OC enhances the performance of the Election Supervisory Board. This study's conclusions are similar to the empirical findings of Mousavi et al. (2015), who found that organizational commitment, engagement, and flexibility improved the performance of banks. This conclusion is supported by the findings of Zhang (2009), which demonstrate a high association between spiritual culture, administrative culture, and a behavioral culture, which are organizational elements that influence government performance. The findings of this study indicate that, from a cultural perspective, the Election Supervisory Board's leadership has successfully guided its members to attain OP.

Change management has a favorable impact on the performance of the Election Supervisory Board. This result is consistent with the findings of Zainab et al. (2022), who discovered that change management involving programs, methodology, an agent, and managerial support has a significant impact on the cognitive, affective, and behavioral aspects, as well as the performance of the hospital. This result indicates that

most members of the Election Supervisory Board accept organizational changes, resulting in the overall OP. An organizational change facilitates the successful planning of change management through many change models. Change management provides numerous benefits to the organization if the change is well-planned and aligned with the firm's objectives and aims (Buschow et al., 2022). Referring to Presidential Regulation No. 81 of 2010 about the Grand Design of Bureaucratic Reform 2010-2025, the Election Supervisory Board is presently implementing change management within the context of a comprehensive bureaucratic reform that will be implemented in 5-yearly stages until 2025. The Election Supervisory Body already has a Bureaucratic Reform Road Map, which is intended as a guide and direction for policy/decision-makers within the Election Supervisory Body in implementing bureaucratic reform to obtain a common mindset and follow-up pattern from all levels of the Election Supervisory Body, from the highest leadership level to the lowest, in implementing bureaucratic reform in an integrated and comprehensive manner to improve election administration.

Effective implementation of the AIS has a positive effect on the performance of the Election Supervisory Board. According to Monteiro and Cepêda's (2021) study, the successful deployment of AISs affects the quality of performance-related judgments. In addition, there is a correlation between performance, the speed of decision-making, and the hierarchical level of the organization. Thus, the successful installation of information systems can contribute to operational performance success (Ahmad et al., 2019). One of the performance metrics of the Election Supervisory Board is a transparent, informative, and responsive government system. Deploying smart governance provides the broadest access to public information and participation opportunities imaginable. Today, the Election Supervisory Board is attempting to meet these metrics by allowing the public to view the performance results of the Election Supervisory Board's Work Units. Performance outcomes are expressed as percentages of targets met to improve job quality and provide more quantifiable objectives.

By successfully deploying the AIS, the effectiveness of IC has no significant effect on the performance of the Election Supervisory Board. This conclusion contradicts Chan et al.'s (2021) finding that the IC system substantially affects the quality of accounting information and performance improvement. The disparity in findings in the analytical unit of The Election Supervision Board is because the IC system in The Election Supervisory Board is still viewed as a mandatory requirement and not as a means to improve OP through the effective application of information systems. Via the successful deployment of the AIS, OC indirectly influences the Election Supervisory Board's performance positively. This finding is consistent with (Al-Wattar et al., 2019), who concluded that yang discovered that the dimensions of mission, flexibility, and AISs influence the organization's performance. Widarko and Anwarodin (2022) find that OC factors can improve the quality of information service systems. This study implies that OC and the successful implementation of AIS in the Election Supervisory Board are

crucial variables that must be maintained to improve the performance of the Election Supervisory Board.

Change management has a beneficial, indirect effect on enhancing the performance of the Election Supervisory Board through the successful deployment of the AIS. This conclusion is congruent with the findings of [Weber et al. \(2022\)](#), who noticed that BUMN's change management impacted the success of AIS implementation and the quality of judgments made when executing activities that affected performance. In addition, [Weber et al. \(2022\)](#) discovered that the change in management strategy had a large favorable influence on technological success and a considerable positive effect on OP in the Anambra state manufacturing company. This indicates that the Election Supervisory Board's overall performance can be improved by increasing the success of the AIS's deployment and maintaining the change management pattern set by the Election Supervisory Board's leadership.

5. CONCLUSION AND RECOMMENDATION

The following conclusion can be formed based on the observed facts, the phrasing of the problem, the hypotheses, and the research findings undertaken by the Indonesia Election Supervision Board. Secondly, the effectiveness of IC has a significant effect on the success of the AIS installation. To increase the credibility of financial reporting, the Election Supervision Board is required by law to implement an IC system (AIS). Second, the influence of OC on the success of the AIS installation is negligible. Thirdly, change management positively impacts the success of the AIS implementation. Fourthly, the effectiveness of IC has no significant impact on the performance of the Election Supervisory Board. Fifthly, OC has a favorable effect on the performance of the Election Supervisory Board. Sixthly, Change Management enhances the Election Supervisory Board's performance. Seventhly, the successful deployment of the AIS positively impacts the performance of The Election Supervisory Board. In addition, the successful deployment of AIS does not considerably improve the performance of the Election Supervisory Board as a result of the effectiveness of IC. Similarly, OC indirectly enhances the performance of the Election Supervision Board through the successful implementation of the AIS. Change Management has a similar indirect, positive effect on The Election Supervisory Board's performance through successfully deploying the AIS.

6. IMPLICATIONS AND LIMITATIONS OF RESEARCH

The outcomes of this investigation have some theoretical ramifications. The literature is expanded in light of this study's findings. The research revealed that the IC enhances the AIS. The investigation revealed that legislation is a crucial element influencing financial control. In addition, the study indicated that the organization's culture substantially impacts its operations. Without a substantial and trustworthy culture, moving things in

the proper path is difficult. According to the findings of this study, change management must also be effectively considered for substantial consequences.

Also, this research has practical consequences that must be executed more effectively. The organization's culture must be adjusted to guarantee that its personnel exerts maximum effort to achieve their objectives. In addition, the study revealed that an electoral board's performance could be optimized when strategic decisions are made following change management. Likewise, the investigation revealed that the IC should be enhanced for the board's optimal performance. Similarly, change management must be improved over time to get optimal results. Legislative adaptations of this research's conclusions can enhance the functioning of election boards.

This research has not yet identified the global variables that can influence the AIS, which impacts the performance of the Election Supervisory Board. Consequently, it is anticipated and hoped that other researchers would conduct research with other variables such as organizational commitment, member involvement in the process, and internal audits to optimize the performance of the Election Supervisory Board for the successful implementation of honest and fair elections to produce leaders who meet the expectations of the people.

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