ABSTRACT

In an organization, people learn to do something trough the culture. An organizational culture in ways that are performed by employees in the organization who can serve as the social glue of the organization. Humans are the main components in accounting information systems implementation because an accounting information system designed to support human needs in providing information. Therefore, it is expected that a good organizational culture can either support accounting information systems implementation in order to create high information quality. The purpose of this research is to determine the effect of organizational culture on the accounting information systems implementation and its implication to the information quality.

The method that been used in this research are descriptive and verifycative methods. The unit of observation five Small Taxpayer Office in Bandung City Region with the unit of analysis were employees in Data and Information Processing section totaled 40 peoples. Statistical test used was the calculation of Pearson Product Moment correlation, path analysis, the coefficient of determination and hypothesis test using SPSS 20 application assistance for Microsoft Windows.

The result showed that in overall Small Taxpayer Office in Bandung City Region has a good organizational culture. Accounting information system are implemented as well and the resulting information has also been qualified. Organizational culture has tight relationship and influence positively for the accounting information system implementation. Then simultaneously the organizational culture and accounting information system implementation influence positively for the information quality where accounting information system implementation played more dominant role.

Keywords : Organizational Culture, Accounting Information System, and Information Quality