ABSTRACT

The existence of an SIA in an organization can produce a quality and useful information to users in the decision making process, then to provide the most relevant financial information of design SIA must understand the organizational structure. The purpose of this study is to determine the effect of the organizational structure of the application of accounting information systems and their implications on the quality of information.

The method that been used in this research are descriptive and verifycative methods. The unit of observation five Small Taxpayer Office Jawa Barat 1 Region with the unit of analysis were employees in Data and Information Processing section totaled 56 peoples. Statistical test used was the calculation of Pearson Product Moment correlation, path analysis, the coefficient of determination and hypothesis test using SPSS 18 application assistance for Microsoft Windows.

The result showed that in overall Small Taxpayer Office Jawa Barat 1 Region has a good organizational structure. Accounting information system are implemented as well and the resulting information has also been qualified. Organizational structure has tight relationship and influence positively for the accounting information system implementation. Then simultaneously the organizational structure and accounting information system implementation influence positively for the information quality.

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