The 1st International Conference for Interdisciplinary Studies (ICIS)

Strengthening National Competitiveness through Cooperation in the Era of Globalization

September 22(Mon)-23(Tue), 2014
Busan, Korea

※ Organized by
- Youngsan University (Korea)
- UNIKOM / UNPAD / UNPAS / UPI / IWU / STIE Ekuitas (Indonesia)

※ Sponsored by

부산광역시 BUSAN METROPOLITAN CITY
bto 부산관광공사
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Proceedings of the 1st International Conference for Interdisciplinary Studies (2014 ICIS)

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Welcome Address



Dear Distinguished Guests, Honorable Members and Speakers,

It is my great pleasure to welcome you all to the First International Conference for Interdisciplinary Studies, 2014. As the president of Youngsan University, the host organization of this conference, I hope that the conference will provide an exciting and academically stimulating venue for you.

We live in an era where creative values have gained considerable importance, and convergence is now a key concept to bring about change. From IT to politics, from mass media to medical science, convergence has become a new culture shift to create new values and seek solutions to the daunting challenges of this world. It is in this context that our interdisciplinary conference will play a pivotal role in providing the ground for a fruitful exchange of knowledge and information across the disciplines. The academic collaboration and lasting relationship of cooperation this conference aims to generate will contribute to the strengthening of each nation's competitiveness.

Youngsan University has always emphasized practical knowledge for problem solving. From CEOs of small and medium-sized, yet powerful global companies to specialized lawyers, our university is committed to fostering the individual as an intellectual with practical wisdom and skills. This, I believe, can also be achieved through the merging of knowledge and skills across various studies.

Finally, I would like to extend my sincere gratitude to the organizing committee, and especially to our Indonesian partners, for their commitment to making this event successful. I hope all participants will enjoy the benefits of the city of Busan and wish everyone a restful stay here at Youngsan University.

With warm regards,

Guwuck Bu, LL.D.
President
Youngsan University

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Welcome Address



Dear Friends and Colleagues,

I would like to thank you all for attending the First International Conference for Interdisciplinary Studies held here at Youngsan University in September, 2014. This conference is a meaningful crystallization of international initiatives among a number of institutions towards practical cooperation in interdisciplinary studies, which will contribute to the strengthening of the national economy. As the first conference under this initiative, the theme of this year is: Strengthening National Competitiveness through Cooperation in the Era of Globalization.

The characteristic of the economy in this era is change at the speed of light, which led us to the consensus that experts from many different disciplines must meet and discuss the phenomena, and then suggest solutions. We should be able to delve deeper by discussing problems across different disciplines as widely as possible, and thus grasping more profound solutions and suggestions.

The motivation for this conference is to help one's country through offering individual expertise and point of view based on one's individual discipline. As we gather from many different countries and many different disciplines, I believe that we should be able to expand the scope of our efforts and must aim at more challenging global contributions. I hope all the participants of this conference will enjoy the vivid presence at the site of fruitful discussions. I also hope that this conference will provide participants with opportunities for enhanced relationships of knowledge exchange. I would like to specially thank all our colleagues who helped make this conference a reality.

Thank you.

Taehee Kim, Ph.D.
Chair, Organizing Committee
Executive Director of International Cooperation
Youngsan University

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Welcome Address



Welcome Message from Chairperson of Organizing Committee, Indonesia

Assalamualaikum Wr. Wb. And Best wishes to all of you,

Distinguished President of Sungsim School Foundation Mrs. Chanyong Ro, Ph.D., President of Youngsan University(YSU) Guwuck Bu, LL.D, Honorable Guests, Members and Speakers, ladies and gentlemen

As the chairperson of the committee, I am very honored to have responsibility to be the chief organizer of the Indonesian representative in this conference. I must express my sincere gratitude to President of Sungsim School Foundation Mrs. Chanyong Ro, Ph.D., President of Youngsan University(YSU) Guwuck Bu, LL.D for the support they have given for this conference.

This conference is held by the collaboration between Youngsan University and Youngsan sister universities in Indonesia, those are : UNPAD, UNIKOM, UPI, IWU, UNPAS and STIE Ekuitas. The hard work of the committee made a fruitful result that many participants are interested in joining this conference. I could give you a report that this conference will be attended by 129 participants either as the presenters or as the participants, they are from : Indonesia, South Korea, Malaysia, Qatar, Jordan, England, and United States of America.
The numbers of papers presented in this conference will be revised and edited to be the articles proposed and reviewed before being published in South Korean Journals. From this conference I do hope that there would come a brilliant and innovative idea to strengthen the national competitiveness through the improvement of all disciplines in facing the global challenge.
Finally, I would like to say congratulation to all the presenters and participants. I am very thankful to the inviter speakers from South Korea, Indonesia, Japan, Russia, Malaysia and China. Please accept my sincere gratitude and appreciation to the chief organizer YSU Prof. Taehee Kim, dan anggota komite Prof Je Dae Sik, Prof. Kyungchan Lee, Prof. Ernie Sule, Prof. Ina Primiana, Prof. Dwi Kartini, Prof. Aelina Surya, Dr. Ratih Hurriyati, dan Dr. Dewi Indriani for any of their hard work for the success of this programm

Prof. Dr. Umi Narimawati
The Vice Rector of Academic Affair
UNIKOM Bandung

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Congratulatory Address



Honorable Mr. Yeon-sung Shin, Ambassador for International Relations, Busan Metropolitan City, Rector Eddy Jusuf, Universitas Pasundan, Rector Nana Rukmana, Universitas Langlangbuana, Rector Muhammad Yusuf, Universitas Bandar Lampung, Distinguished Participants, Honorable Guests, Ladies and Gentlemen,

First of all, let me warmly welcome all of you who are gathered to participate in this memorable event. I want to extend my wholehearted congratulations on hosting the First International Conference for Interdisciplinary Studies at Youngsan University. I am very pleased to note that this is the first time that Youngsan has hosted an academic conference with scholars from many different countries to discuss national competitiveness through interdisciplinary studies. I would especially like to congratulate the scholars whose years of research will be presented here.

The purpose of this event, in-depth discussion among scholars from various fields of study, seems vital to meet today's challenges where issues related to economic stability, national security, environmental safety, or creative education are no longer limited to individual nations. It is through constant cooperation and close relationship that many of the issues we are dealing with today will take tangible shapes.

In this regard, I believe that this conference offers a valuable chance to exchange knowledge, share information, and discuss feasible solutions to the issues. I truly hope that through this conference ideas are challenged, new ideas and alternative methods are explored, and fruitful efforts are made for brilliant achievement in every academic field.

Once again I am very pleased to hold this conference here at Youngsan University, and I want to thank everyone who has contributed to making this event successful. I wish all the best for the First International Conference for Interdisciplinary Studies.

Chanyong Ro, Ph.D.
President
Sungsim School Foundation

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Congratulatory Address



I am very glad to meet you all here today. I would like to thank Dr. Chanyong Ro, President of the Sungsim School Foundation, for inviting me to the conference, and Dr. Guwuck Bu, President of Youngsan University, Dr. Taehee Kim, and Dr. Umi Narimawati, Joint Chair of the Organizational Committee for participating in the conference.

I would like to offer my congratulations on the opening of the 1st International Conference for Interdisciplinary Studies to strengthen national competitiveness through cooperation in the Era of Globalization at Youngsang University.

Busan is becoming known as a city of port logistics, films, finance, and convention in Asia. It is an open city, full of life, that serves as a great asset for co-prosperity in Asia.

The ASEAN-ROK Commemorative Summit 2014 will be held in Busan from December 11 to December 12 under the slogan of '*Building Trust, Bringing Happiness.*'

I sincerely would like to ask for your continued support of this event. I hope the summit will not only be a good opportunity to build trust among the countries in ASEAN, but also to extend exchange programs, and form a happy Asian community in the future.

In particular, the summit is expected to strengthen Korea's strategic partnership with Indonesia and contribute to increased co-prosperity between both countries.

Once again, I would like to offer my congratulations on the opening of the 1st International Conference for Interdisciplinary Studies. I hope everyone has a productive conference and enjoys their time spent at the event.

Yeon-sung Shin
Ambassador for International Relations
Busan Metropolitan City

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RESEARCH DISSEMINATION PROGRAM

TIME	ACTIVITIES	REMARK
10:00-10:30	Registration	Reception
10:40-11:10	Welcome Address	Guwuck Bu, LL.D. President, Youngsan University
	Welcome Address	Prof. Dr. Umi Narimawati Chairperson of Organizing Committee, Indonesia
	Congratulatory Address	Chanyong Roh, Ph.D. President, Sungsim School Foundation
	Congratulatory Address	Mr. Yeon-sung Shin Ambassador for International Relations Busan Metropolitan City
	Congratulatory Address	Mr. Kim Soo-Byung President, Busan Tourism Organization
11:10-12:30	Invited Speaker I	Prof. Dr. Mustofa Kamil, M.Pd. Vice Dean for Academic Affairs and International Relationship, Faculty of Education, Indonesia University of Education, Indonesia
	Invited Speaker II	Dr. Mohd. Ainuddin Iskandar Lee Abdullah Deputy Director, School of International Studies Universiti Utara Malaysia, Sintok, Kedah Malaysia
	Invited Speaker III	Prof. Dr. Nobuhide Otomo Head of the Law Course of the Graduate School, Kanazawa University Faculty of Law, Kanazawa, Japan
	Invited Speaker IV	Denis S. Ushakov, Ph.D. Head of "International Business" program, International College of Suan Sunandha Rajabhat University, Thailand
12:30-13:30	Luncheon	Community's Convention Center

BREAK-OUT SESSIONS

DATE	TIME	NO	FIELD OF STUDY
Sept. 22	13:30-18:10	1	Business Marketing
		2	Business Management
		3	Business Entrepreneurship
		4	Finance, Accounting & Administration
		5	Education & Human Resource Development
		6	IT, Arts & Future
		7	Social Science & Law
		8	Globalization
	19:00-21:00		Reception
Sept. 23	09:00-12:30	9	Tourism & Biz
		10	Society & Informatics
	12:30-13:30		Luncheon
	13:30-17:00		Korean Culture & Attractions

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SESSION 1 : BUSINESS MARKETING

SESSION ROOM : #9311 SESSION CHAIR : Prof. Dr. Ji-hyun Park

UNI : YSU

No	TIME	PRESENTER	SUBJECT OF PAPER (15 min. PT& 5min Q&A)
1	13:30~13:50	Dadang Munandar	The Implementation of Marketing Communication in Order to Build Institution Image (A Case Study at Study Program Providing Advantage Scholarship)
2	13:50~14:10	Dede Hertina	Overreaction Market Share Price Companies in Indonesia
3	14:10~14:30	Syaifuddin & Yusniar Lubis	Effect of Promotion and Pricing Strategy on Sales in PT. Frisian Flag Indonesia at West Java
4	14:30~14:50	Firdaus Basbeth	Bringing Blue Ocean into Indonesian Construction Market
	14:50~15:00		Coffee Break
5	15:00~15:20	Hafid	Study on Supporting Industries Development as An Effort to Increase Quality and Productivity on Automotive Components the SMEs in Indonesia
6	15:20~15:40	Hendratno & Agus Maolana	Marketing Focus of TIKI Delivery Service
7	15:40~16:00	Ria Arifianti	Analysis of Hypermarket Layout on Hypermarket in Bandung Town
8	16:00~16:20	Tjahjono Djatmiko & Romat Saragih	The Effect of Price, Promotion and Performance of Smartphone On Purchasing Decisions (Study in Bandung during 2012 - 2013)
	16:20~16:30		Coffee Break
9	16:30~16:50	Likewati Wa Ode & Kartini Dwi	The Role of Marketing Activity Measurement Using Services Index of Services Marketing Excellence (ISME) in Perspective Marketing Audit
10	16:50~17:10	Wahjudajanto Utama	Traffic Analysis of Internet Data for Retargetting Market on @wifi.id Product
11	17:10~17:30	Puji Isyanto	Effect of Product Quality, Pricing, Distribution and Customer Satisfaction to Performance Marketing Fertilizers and Their Implications on Food Security in West Java Province
12	17:30~17:50	Riza M. Yunus	The Analysis of Influence Promotion Mix and Service Quality to Customer Value (Survey of Video Ezy outlets in Customer DKI Jakarta and West Java)
13	17:50~18:10	Raeni Dwi Santy & Mukti Herlambang	The Effect to Experiential marketing and Emotional Marketing to Customer Loyalty

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SESSION 2 : BUSINESS MANAGEMENT

SESSION ROOM : #9312			SESSION CHAIR : Prof. Dr. Ernie Tisnawati Sule UNI : UNPAD
No	**TIME**	**PRESENTER**	**SUBJECT OF PAPER (15 min. PT& 5min Q&A)**
1	13:30 ~ 13:50	Ernie Tisnawati Sule	The Role of Strategic HRM on Managing Innovation for Increasing Competitive Advantage in Dynamic Business Environment
2	13:50 ~ 14:10	Harry Sutanto	Analysis of Dynamic Capability in Supporting Transformation and Sustainability of Permodalan Nasional Madani LTD
3	14:10 ~ 14:30	Imas Komariyah Rasmulia Sembiring	Rice Straw Pulp Making to Develop Small and Medium Enterprises in the Countryside
4	14:30 ~ 14:50	Kalfajrin Kurniaji	Analysis of Efficiency Efforts toward Quality of Wool Yarn
	14:50 ~ 15:00		Coffee Break
5	15:00 ~ 15:20	M. Basuki Wibowo	Corporate Reputation and Business Partnership for Performance Improvement: the Case of Ferry Transport Services in Indonesia
6	15:20 ~ 15:40	Mohammad B. Alexandri	Analysis of Potential Investment in BEKASI City
7	15:40 ~ 16:00	Mardiani Tanjung	Good Corporate Governance, Earnings Management and Value of Firms
8	16:00 ~ 16:20	Masno Marjohan	The Effect of Managerial Factors toward Financial Decision – Making Its Implications toward Financial Performance and Company Value. (Study on Golf Course Industry around Jabodetabek)
	16:20 ~ 16:30		Coffee Break
9	16:30 ~ 16:50	Siska Willy	The Effect of Client Business Risk, Audit Risk and Auditor's Business Risk to Audit Fee
10	16:50 ~ 17:10	Yohny Anwar	The Effect to Motivation, Competence, and Satisfaction in Work toward Employees' Performances (Survey on Local Service and Tourism Company, West Java Province)
11	17:10 ~ 17:30	Indra Muis	The Effect of Organizational Learning and Innovation on Business Performance of SMEs of Rattan Product Manufacturing in Cirebon Regency, West Java Province, Indonesia
12	17:30 ~ 17:50	Oom Yomi Romlah	The Influence of Entrepreneur Training and Motivation towards the Performance of Indonesian Business Women's Association (IWAPI) CIMAHI
13	17:50 ~ 18:10	Dewi Indriani J. & Darmawan Sunandar	Effect of the Implementation of Customer Relationship Management on Value Creation and Customer Loyalty

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SESSION 3 : BUSINESS ENTREPRENEURSHIP

SESSION ROOM : #9313 **SESSION CHAIR : Dr. Acep Purqon**

UNI : ITB

No	TIME	PRESENTER	SUBJECT OF PAPER (15 min. PT& 5min Q&A)
1	13:30~13:50	Bhakti N. Avianto	Affective Commitment Apparatus Approach in Regional Marine Programs the Office of Marine, Fisheries, Livestock and Agriculture in Cirebon
2	13:50~14:10	Eddy S. Soegoto	Development Policy for SME's and Entrepreneur's Cross Cultural (A Cross National Study on Development Policy and Cross Cultural Study on SME's)
3	14:10~14:30	Erna Garnia, Ina P., Rachmat S. Dian Masyita	Relationship between Return and Risk in Indonesia Stock Exchange
4	14:30~14:50	Maya Sari, Netti Siska	Analysis of Investor Preference in Investing on IPO (A Study toward Investor through Behavioral Finance Approach)
	14:50~15:00		Coffee Break
5	15:00~15:20	Muhamad Rizal	Re-negotiated Business Contract B2G in the Legal Framework Investment in Indonesia
6	15:20~15:40	Reni Marlina	Capital Adequacy Standard Regulation for Islamic Business Unit that Owned by Conventional Bank in Indonesia
7	15:40~16:00	Riko Hendrawan & Sony Sasongko	Which Volatility for Assessing Option? (Test of Straddle Strategy in Indonesian's Index Option)
8	16:00~16:20	Inta Budi Setya N.	The Influence of Organizational Culture and Organizational Structure of the Quality of Accounting Information System (Survey University in Bandung, West Java - Indonesia)
	16:20~16:30		Coffee Break
9	16:30~16:50	Meiwatizal Trihastuti	The Implementation of Management Policy of Open Green Spaces in Batam
10	16:50~17:10	Rubi Azhara	Condition and Factors Affecting the Absorption of Budget and strategies to Increase and accelerate Budget Absorption (A Study at Tasikmalaya District, West, Java, Indonesia)
11	17:10~17:30	Bambang Heru Purwanto	The Environmental Friendly Economic Creative Model toward the People around the Reservoirs of Cirata the Province West Java Indonesia
12	17:30~17:50	Rasmulia Sembiring Imas Komariyah	The Impact Analysis of Determination of Work Culture, Skill, Motivation and Entrepreneurship on Business Performance that Implicate the Development of SME Supported by PTPN IV in North Sumatera
13	17:50~18:10	Herry Achmad Buchory	Analysis of the Effect of Capital Operational Efficiency and Profitability to the Implementation of Banking Intermediation Functions

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SESSION 4 : Finance, Accounting & Administration

SESSION ROOM : #9413			SESSION CHAIR : Prof. Dr. Ina Primiana UNI : Ekuitas
No.	TIME	PRESENTER	SUBJECT OF PAPER (15 min. PT& 5min Q&A)
1	13:30~13:50	Alfiana	The Role of Stress Test in Surveillance to Avoiding Systemic Risk in The Indonesian Banking Industry
2	13:50~14:10	Anang Muftiadi	Relationship and Critical Limits on Scale and Healthy Rate of Local Government Owned Water Supply Companies (PDAMs) in Indonesia
3	14:10~14:30	Ely Suhayati	Experience of Public Accountant and Independence of Public Accountant Affect Public Accountants' Work Results Quality and The Implications on Accounting Firm Reputation
4	14:30~14:50	Hayun Setiawan, Agus Maulana Hidayat	The Role of Banking, International Trading, and manufacturing Industry for the Economics and Its Affects to the Consumption Aggregate of West java in Period of Trimester I Year 2007-Trimester IV Year 2013
	14:50~15:00		Coffee Break
5	15:00~15:20	Ni Nyoman Sawitri	Performance of discrete Time Hazard Model with Interest rate in Forecasting Default after 2008-crises in Indonesian Listed Insurance Companies
6	15:20~15:40	Pebi Kurniawan	The Influence of Service Quality and Customer (JAMA'AH) Relations towards Corporate Image
7	15:40~16:00	Siti Kurnia Rahayu	Organizational Culture as an Accelerator in Optimizing the Quality of Accounting Information Systems
8	16:00~16:20	Boy Tagajagawani	Implementation of Domestic Wastewater Management System Policy in Bandung
	16:20~16:30		Coffee Break
9	16:30~16:50	Erick Juriara E	Strategies to Enhance the Competence of Local Stateapparatus Amidst The Era of Bureaucracy Reform
10	16:50~17:10	Denis Ushakov	Traditional Factors of National Economic Growth in Globalizing World
11	17:10~17:30	Erlynda Y Kasim	Relationship between Locus of Control, Personal Needs for Structures and Academic Performance: with Time Management as a Mediating Effect
12	17:30~17:50	Surtikanti, Fitriana	The Influence of Audit Fee, Audit Tenure on Job Satisfaction and their Impact to Audit Quality (Survey on Registered PublicSURVEYONREGISTEREDPUBLICACCOUNTANTWITH BAPEPAM-LK)
13	17:30~18:10	Sri Zul Chairiyah	The Role of Country in the Domination of Golkar Party and Liberal Democratic Party in Indonesia and Japan

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SESSION 5: EDUCATION & HUMAN RESOURCE DEVELOPMENT

SESSION ROOM : #9416			SESSION CHAIR : Prof. Dr. JayGill Pyeon UNI: YSU
No	**TIME**	**PRESENTER**	**SUBJECT OF PAPER (15 min. PT& 5min Q&A)**
1	13:30~13:50	Agus Suhendra, Dwi Kartini, Imas Soemaryani, Yunizar	Implication of Resistance to Change On Organizational Commitment Determined by Trust, Perceived Benefit of Change and Organizational Justice
2	13:50~14:10	Alex Winarno	Analysis of Competence, Motivation, Career Opportunities on the Performance of Lecturers in Telkom Polytechnic Bandung
3	14:10~14:30	Anna Permanasari Diana R, Nurlaelati	Scientific Literacy in Indonesia: Problem and Effort to Enhance it in Secondary School
4	14:30~14:50	Bachruddin Saleh Luturlean Aarif Partono Prasetio	The Effect of the Service Quality towards the Student Loyalty at the School of Business & Economics TELKOM University, Bandung
	14:50~15:00		Coffee Break
5	15:00~15:20	Umi Narimawati Dwi Kartini	Intellectual Capital and Turnover Intentions toward Permanent Foundation of Lecturers' Performance
6	15:20~15:40	Emron Edison	The Effect of Organizational Culture, Employes' Competence and Transformational Leadership towards Employees' Performance (Survey on Car Repair "Mobil Care", Bandung)
7	15:40~16:00	Heny Hendrayati	The Impact of Social Media Campaign on the Choice of Political Parties among Beginner Voters of the Students of Faculty of Economics and Business Education UPI (FPEB UPI)
8	16:00~16:20	Rina Djunita Pasaribu	CSR for HR Developing of TELCO Ecosystem
	16:20~16:30		Coffee Break
9	16:30~16:50	Yusniar Lubis, Syaifuddin	The Influence of the Person Job Fit, Job Satisfaction and Organizational Commitment on the Performance of the Employees at PT. Oil Palm Plantation in North Sumatra
10	16:50~17:10	Tetet Cahyati	Effect Of Online Course Information System Implementation on Teaching Interests and Implications of Teaching Quality
11	17:10~17:30	Rahayu Kusumadewi	The Implementation of Marketing Mix Performance and Individual Environment to Student Value Teacher Training and Education Program on Private University in Jawa Barat
12	17:30~17:50	Adriza	Students Decision to Choose College as the Impact of Institutional Image and Reference Group As Well as Perceived Value (A Survey at The First Semester of Private Higher Education in the Kopertis of Region IV)
13	17:50~18:10	Rochanda W	Management Development System of College Performance (Study of the Influence of Individual Abilities, Creativity and Chief Environmental Factors on the Performance of Private Universities in West Java)

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SESSION 6 : IT, ARTS & FUTURE

SESSION ROOM : #9419 SESSION CHAIR : Prof. Dr. Aelina Surya
UNI : UNIKOM

No	TIME	PRESENTER	SUBJECT OF PAPER (15 min. PT& 5min Q&A)
1	13:30~13:50	Agus Riyanto	The Simulation Using Promodel Software of Service Entrance Toll In Cileunyi Bandung
2	13:50~14:10	Arry Akhmad Arman Ratih Hurriyati	Enterprise Architecture Maturity Assessment Framework for Government Agency
3	14:10~14:30	Erna Maulina	Theoretical Review on Strategic Role of Information and Communication Technology in the Small Enterprise Development
4	14:30~14:50	Imelda, Utami Dewi Widianti, S. Kom	Knowledge Management System Model for Teaching Materials Management Portal (Case Study Informatics Department UNIKOM)
	14:50~15:00		Coffee Break
5	15:00~15:20	Marci Mazzarotto	Live Cinema Performance: Crossing Global Boundaries through Art, Culture and Technology
6	15:20~15:40	Elizabeth Joanny Openg Mohamad Rashidi Pakri	The 'Truth' Behind a Story: A Corpus-Based Study of an Amok Runner in North Borneo
7	15:40~16:00	Peter, Yun	Chosŏn Wangjo Sillok (Veritable Records of the Chosŏn Dynasty) and the Study of History and Languages of Pre-modern Northeast Asia
8	16:00~16:20	Tiara Isfiaty	A Study of Shape as a Representation Relating to the Shift in Function of Traditional Culture Products in Structuring House Interior
	16:20~16:30		Coffee Break
9	16:30~16:50	Yully Ambarsih Ekawardhani	Modification of Traditional Atribute on Character Wardrobes and Jewelry in Animated in Animated Film, "The Gentle Palasara"
10	16:50~17:10	Wiwin Aminah	WiFi lD in Relation to Telkom WiFi ID's Targeting and Positioning Determination
11	17:10~17:30	Midian Immanuel Sihombing	Optimalization Used of Leveling Agent and PH of Dye Liuid in Disperse Dyeing of Polyester Fiber
12	17:30~17:50	Ki-won Park, G. Hwang, H. M. Kim	Energy Harvesting from Ocean Waves Using Ionic Electro Active Polymer Membranes
13	17:50~18:10	Gun-su Kim	The Study of Temperature Dependence of the Discharge in an AC-PDP

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SESSION 7 : SOCIAL SCIENCE & LAW

SESSION ROOM : #9511 SESSION CHAIR : Dr. Irma Rachmawati

UNI : IWU

No	TIME	PRESENTER	SUBJECT OF PAPER (15 min. PT& 5min Q&A)
1	13:30~13:50	Nohyoung Park	Mediation Mechanism in Korea
2	13:50~14:10	Artarina D.A. Samoedra Alfin Samir	The Influence of Self-Leadership, Self-Efficacy, and Optimism on Innovative Work Behavior in Social Organization
3	14:10~14:30	Mahmudin	Performance of Midwives in Village and Associated Factors in Kabupaten Lebak 2014
4	14:30~14:50	Makbul Mansyur	Reform State Apparatus Making Good Governance (Good Governance)
	14:50~15:00		Coffee Break
5	15:00~15:20	Rudi Martiawan	Bureaucracy in the Era Reform of Regional Autonomy
6	15:20~15:40	Ruskawan	Decentralization and Regional Autonomy in the Frame Work of the Unity of the Republic of Indonesia
7	15:40~16:00	Ade Maman Suherman	The Major Problem of Developing Countries in DSB-WTO
8	16:00~16:20	Ham Young Joo	Recent Trends of Interdisciplinary Cooperation on Dispute Resolution
	16:20~16:30		Coffee Break
9	16:30~16:50	M. Arry Djauhari	Empowerment in Implementation of Autonomy Village
10	16:50~17:10	Byung-Tae Kim	Comparative Legal Review on Foreign Bank Regulations in Korea and Indonesia
11	17:10~17:30	Ji-hyun Park	Climate change and Green Growth
12	17:30~17:50	Darwin Ginting	Resolution of Land Disputes in a Perspective of Indonesia's Land Law Reformation
13	17:50~18:10	Irma Rachmawati	Implementation of Protection and Indemnity for Indonesian ship A Compliance to Common Law System

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SESSION 8 : GLOBALIZATION

SESSION ROOM : #9512 SESSION CHAIR : Prof. Dr. Kyung-chan Lee
UNI : YSU

No	TIME	PRESENTER	SUBJECT OF PAPER (15 min. PT& 5min Q&A)
1	13:30~13:50	Selman Ozdan	An Enigmatic Relationship between Globalisation and Nation-State
2	13:50~14:10	Soleh Suryadi Bambang Saputra	Strengthening Local Government to Improve Public Service Quality, towards National competitiveness in Globalization, Case Study at Sebatik, Nunukan Region, North Kalimantan
3	14:10~14:30	Jay Gill Pyeon	University Capacity Building and International Development Cooperation between Korea and Indonesia
4	14:30~14:50	Kyungchan Lee	Continuity and Change of Islamic Foreign Policy in Malaysia, 1957-2003
	14:50~15:00		Coffee Break
5	15:00~15:20	Liu Qing Yang	The Application of Metaphor in Chinese When Teaching as a Second Language - on Cultural Vocabulary Teaching
6	15:20~15:40	Youngho, Choi	Assistance of Joseon Government-General for Japanese Repatriates soon after the War-end 1945
7	15:40~16:00	Wesnina	Study on Bank Design of Papua Asmat
8	16:00~16:20	Prayanto Widyo H	Advertising During the Japanese Occupation Era in Indonesia
	16:20~16:30		Coffee Break

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SESSION 9 : TOURISM & BIZ

2014. 9.2

SESSION ROOM : #9312 SESSION CHAIR : Prof. Dr. Ku-jeom Chung
UNI : YSU

No	TIME	PRESENTER	SUBJECT OF PAPER (15 min. PT& 5min Q&A)
1	9:00~9:20	Citra Noviyasari	DevelopingTicketingApplicationForTravelAgents
2	9:20~9:40	Dwi Kartini Umi Narimawati	Bali Destinations Industry Attractiveness - Competitiveness Matrix Analysis in Strategic Planning Perpective
3	9:40~10:00	Chung Ku-jeom	A Study on Perception Differences by Wellness Dimension Based on Demographic Characteristics
4	10:00~10:20	MutiaTri Satya Abdul Fidayan	Place Branding In Culture Cirendeu Villages West Java
10:20~10:30			Coffee Break

SESSION 10 : SOCIETY & INFORMATICS

SESSION ROOM : #9313 SESSION CHAIR : Prof. Dr Peter Yun
UNI : YSU

No	TIME	PRESENTER	SUBJECT OF PAPER (15 min. PT& 5min Q&A)
1	9:00~9:20	Soeganda Priyatna & Nana Rukmana Asmita	Synergizing Technology and Human Power: Public Relations Perspective in Indonesia
2	9:20~9:40	Byung Joo Kim	Classification Problem in a Big Data Age
3	9:40~10:00	Erfandi Al Asra Umi Kaltum	Application of QFD in Order to Improve the Service Quality on Public Mass Transportation (Case on Trans Metro Bandung)
4	10:00~10:20	Daniel Kessler	Body Language, Intuition, Women and Personal Safety
10:20~10:30			Coffee Break

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Proceedings of the 1st International Conference For Interdisciplinary Studies (ICIS)
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ORGANIZATIONAL CULTURE AS AN ACCELERATOR IN OPTIMIZING THE QUALITY OF ACCOUNTING INFORMATION SYSTEMS

Siti Kurnia Rahayu
Accounting Program Faculty of Economics Computer University Bandung Indonesia
Skurniarahayu@yahoo.co.id

ABSTRACT

Organizational culture is the most popular and most complex concept identified as a factor that can succeed and frustrate the achievement of the organization which in this case is the quality of the Accounting Information System applied to the organization. In general, public sector organizations in Indonesia produce accounting information quality which is not good and even often unreliable. Therefore, it is necessary to pay attention to the improvement of the Accounting Information Systems quality.

This study examines the cultural organizational factor at the Taxpayers Offices that affects the Accounting Information System. This study defines three dimensions of organizational culture, that is, basic assumptions, values and artifacts. This study also suggested four dimensions of accounting information system including transaction processing system performance, integration, adaptability and accessibility. The used data which is statistically processed using SEM-PLS is the data obtained from a survey by distributing questionnaires to tax-payers offices on the Java Island as population. The sampling technique used is simple random sampling technique. Respondents filling in the questionnaire are the Head of Data and Information Processing Section, Account Representative, Functional Auditor, Treasurer, Head of the General, as well as Section Head and Supervision.

The results of this study indicate that the information system problems in the organization occur because organizational culture has not reached the expected ideal level. So, to solve the problem, organization must improve the organizational culture to the required state.

Keywords: Organizational Culture, Accounting Information Systems Quality, Small Tax Office

1. Introduction

Accounting information is provided by accounting through the process or steps which include determining the required information, designing accounting information systems according to user needs, recording economic data into accounting information systems, and providing accounting information (Warren et al., 2012:3). So it can be said that accounting is an information system that processes financial data into financial information (accounting is an information system that identifies, records and communicates the economic events of an organization to interested users) (Pollar et al., 2006:2; Reeve et al., 2011:7; Kieso et al., 2010: E1-1). Accounting information system developed by an organization must be able to provide information that refers to the monitoring of accounting activity, adopting rules and accounting standards, and also to the income and expenditure transactions of the organization itself (Lupasc et al., 2009). So, through the implementation of quality accounting information system, user gains quality accounting information (Sacer et al., 2006:61).

Quality accounting information system is a system that integrates both the components that builds information systems and the integration within the component itself. The integration of information system is indicated by the information system components (hardware, software, brainware, database, procedures and network communication) which relate harmoniously in

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accordance with their functions within the system (Satzinger et al., 2009:7) to process the transaction data into financial information (Azhar Susanto, 2008:72). Public sector organizations in Indonesia have not implemented a quality accounting information system to achieve competitive advantage (competitive advantage). It is characterized by information system on the organization of the Directorate General of Taxation which is not well ordered so that they should continue to be addressed (Dedy Rudaedi, 2012).

Brainware integration determines the integration of information systems as an important part of the brainware components of Accounting Information System. Brainware is a resource involved in the manufacture of Accounting Information System, data collection and processing, distribution and utilization of information (Azhar Susanto, 2008:75). So, to ensure the successful implementation of information system, attention on three main areas for management is needed. The areas cover managing people, managing communication and managing change (Baltzan, 2011:349).

Managing people is the most important challenge among other efforts to do (Baltzan, 2011:349). Different perceptions regarding the implementation of information system between members of organization can disrupt information systems integration efforts. Unconformity goals, differing interpretations fact, disagreement caused by the behavior expectations will turn out to be a conflict (Robbins and Judge, 2007:173) which can create non-harmonious conditions of work (Robbins and Judge, 2007:172). So, the implementation of information system may not be successful as long as the perception gap continues (Allen et al., 2004:11). Solving conflicts within the team and balancing the project needs with the needs of personal and professional needs of the team is a critical goal (Baltzan, 2011:349).

The perception gap between the management levels in the organization where the information systems are applied, according to Allen et al., (2004:87) is the resistance at the micro level (Micro Level Resistance). The micro level is related to human nature and the individual's personality which are as a basis for the formation of organizational culture (Hofstede, 2002). Organizational culture according to Hofstede (2002) is generally established based on human nature and specifically based on the individual's personality (Ganguly, 2007:83). Culture is the internal environment which is seen and felt everyday by members of the organization who work in it. It is the result of the learning process of the organization member, cumulatively as reflection of promotion, reward, punishment and decision implemented by an organization. Culture is a picture of organization member habits and of what is actually happening in the organization (Azhar Susanto, 2008:60).

Many cases of information system implementation are conflicting with organizational culture (Claver et al., 2001). According to Cabrera et al., (2001) approximately 80%-90 % of project information system fail to meet the wishes of the user. Culture as a picture of organization member habits has power which is often absolute. Without the support from the organizational culture, every effort will be in vain (Azhar Susanto, 2008:60). So, the organization should give attention to the human as an important determinant of the effectiveness of the implemented information system (Cabrera et al., 2001). Ovaska (2009:10) mentions that the successful implementation of information systems needs to be confidence in the organization's expertise and motivation of personnel.

Organizational culture can be amplifier as well as barrier to a change (Robbins and Judge, 2007:264). As an amplifier, an organizational culture can create cohesion (the pull) between members of the organization, and control of the implementation of information system (Claver et al., 2001). Some cultures may accept the change and encourage innovation and risk-taking (Azhar Susanto, 2008:60). Organizational culture can also be a barrier for a change when the values that are shared are not in line with the values that can enhance organizational effectiveness (Robbins and Judge, 2007:264; Allen et al., 2000). Organizational Culture can refuse information system changes to be adapted when human resources are not fully aware of the benefits of the applied Information system, and there are fears that the new information system will eliminate or control their status (Wilson and Greaves, 2002) or the new information system will be used to eliminate their working relationship (Azhar Susanto, 2008:60). Any technological changes that threaten the

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generally accepted cultural assumptions usually encountered major challenges in the implementation of information system (Laudon and Laudon, 2007:101).

Ganguly (2007:84) added that goals, objectives and strategies of the implemented information systems must be in accordance with the organizational culture to avoid high resistance and a high risk of failure. Information system designers must involve user in designing the information system in order to make it more readily accepted, so that in time the culture will be one part of the information system (Azhar Susanto, 2008:61). Many experts say that the cause of the problem in many companies is not the organization structure and staff, but the organizational culture (Njie et al., 2008).

Considering the above background, this research was done. Through deductive and inductive analysis, empirical facts about the influence of organization culture on the quality accounting information system were obtained. Further facts obtained can be used to provide solutions to problems of quality in accounting information systems which are still not integrated with organizational culture.

2. Objectives

1. To get a comprehensive picture of the organizational culture that is running on the Tax Office in Indonesia by using assumptions of basic dimensions, values and artifacts as a measure for determining the orientation of organizational culture type according to the competing values framework models.
2. To get a picture of the quality, accounting information system which has been implemented in the Tax Office in Indonesia
3. To test and analyze how much the influence of organizational culture on the quality accounting information systems.

3. Library Studies

3.1 Organizational Culture

Colquitt et al. (2011:528) gives the definition of organizational culture, Organizational cultureas the shared social knowledge within an organization regarding the rules, norms and values that shape the attitudes and behaviors of its employees. Culture is social knowledge among members of the organization. Employees learn about most important aspects of culture through other employees. This transfer of knowledge might be through explicit communication, simple observation, or other, less obvious methods. In addition culture is shared knowledge, which means that members of the organization understand and have a degree of consensus regarding what the culture is. Culture tells employees what the rules, norms, and values are within the organization."

The culture of a group can now be defined as a pattern of shared basic assumptions learned by a group as it solved its problems of external adaption and internal integration which has worked well enough to be considered valid and therefore to be taught to new members as the correct way to perceive, think, and feel in relation to those problems. Culture formation therefore is always by definition a striving toward patterning and integration, even though in many groups their actual history of experiences prevents them from ever achieving a clear-cut unambiguous paradig (Schein, 2010:18).

Kreitner and Kinicki (2009:65) stated that organizational culture is the shared values and beliefs that underlie the identity of the organization. Organizational culture is a set of (stated or implied) beliefs (beliefs), values (values), rituals, events (stories), myth (myths) and specific terminology (specialized language) which is the result of a common identity and sense of community an organization.

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Similarly, Griffin (2013:182) defines organizational culture as a set of [illegible] behavior, habits, and attitudes that help a member of the organization understand [illegible] espoused by the organization, of how the organization is doing everything and [illegible] be important.

Characteristics of organizational culture can also be viewed by [illegible] norms and artifacts (Newzond Chatab, 2007:15) described as follows: a) [illegible] cultural awareness at the deepest levels of how organizational values should be [illegible] tell members of the organization and the important things of value in the [illegible] needed. They are the basic beliefs that serve as the power source of [illegible] driving one in its attitude, actions and decisions, as well as moving and [illegible] people in efforts to establish the corporate culture. b) Norms guide how [illegible] should behave in certain situations. They function as unwritten rules. Norms tell [illegible] should and should not be done. Appropriate norms can be very powerful in the [illegible] resulting in increased productivity. c) Artifacts are concrete manifestation of [illegible] procedures, systems of work, regulations, structure and physical aspects of the [illegible]

3.2 Accounting Information System Quality

According to Bodnar and Hopwood (2003) Accounting Information Systems [illegible] of resources, such as human and equipment designed to alter financial data and other [illegible] information. Such information is communicated to decision makers. Similarly, Bagranoff [illegible] (2010) provide an understanding of accounting information systems. "An accounting [illegible] system is a collection of data and processing procedures that creates needed information [illegible] users. AIS is a set of components that collects accounting data, stores it for future use, [illegible] processes it for end users."

Characteristic of quality information systems according to DeLone and McLean (1992) [illegible] ease to use, system flexibility and ease of learning. Wixom and Todd (2005) [illegible] characteristics of information system quality as reliability, flexibility, integration, accessibility, [illegible] timeliness. Furthermore, according to Hunan and Abdhandan (2006) the characteristics [illegible] utility, reliability, efficiency, customization, and flexibility. Sedera et al. (2004) measured [illegible] system with Ease of use, Ease of learning, User requirements, System features, System [illegible] Flexibility, Sophistication, Integration, and Customization.

According to Azhar Susanto (2008: 73-23) the integration of accounting information [illegible] is all components of hardware, software, brainware, database, and network communication [illegible] are processed together in Accounting Information Systems for the processing of financial [illegible] financial information needed by management in decision process in the field of [illegible] components are related one to another. Within each component consists several components [illegible] are also inter-connected. According to Feng et al., (2011) adaptibility is the ability to [illegible] external environment and internal organization which are varied, as well as system ability [illegible] process variation of uncertain environment. It also refers to the way the system [illegible] changing demands of users (Wixom and Todd, 2005). Accessibility refers to the ease with which [illegible] information can be accessed from the information system (Wixom and Todd, 2005).

4. Theoretical Framework

According to O'Brien & Marakas (2009:17) the success of an information system should [illegible] be measured only by its efficiency in terms of minimizing costs, time and the use of [illegible] resources. Success should also be measured by organization culture. Ovaska (2009) says that [illegible] the organizational culture is viewed as a phenomenon manifested in an organization's [illegible] practices, norms and artifacts. There is connection between content themes and [illegible] manifestations in the custom information system. The statement is also supported by Chatterjee [illegible] Jenn (1994) who state that Organizational culture can support linkages between [illegible]

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...and organizational growth, and can thus be a critical success factor in the development ...implementation of information system. Similarly, Indaje et al. (2012) write that the ...setting within which an information system is implemented forms an integral part of ...system. According to Hanton et al., (2001) ideas, practices, organizational arrangements, ...and statuses in the information system reflect the wider socio-cultural and political economic ...in which they occur and are influenced by that context. Based on the statements above, ...hypothesis of this study is formulated:

...is there is influence of organizational culture on the quality of accounting information ...

...Methodology

The research method used in this study is descriptive research method and explanatory ...research method. Related to the type of this research, survey method is used to collect the data by ...using self administered questionnaire. In this study, the research population is 186 tax ...Java Island. The reason is because tax office is the institution which is related to tax ...The information systems at tax office result unqualified information, on the contrary, ...rising tax is the greatest contribution to APBN. Population target for KPP in java Island is based ...the blowing considerations: a) the most populated inhabitants in Java Island, b) the greatest ...related to tax payment, 50% of gross national comes from Java Island), c) KPP that uses ...and more complete implementation of accounting information systems lies on Java Island.

The sampling technique used is simple random sampling technique, because unit of ...is homogenous nature. Samples were obtained for 126 taxpayers offices (with confidence ...95%, margin error +/-5%, standard of deviation 0.5).

Respondents filling in the questionnaire are the Head of Data and Information Processing ...Account Representative, Functional Auditor, Treasurer, Head of the General, as well as ...Head and Supervision. The questionnaire isn't raised new questions for respondents. All ...assumed understood that questionnaire proposed and honest in answering.

To test the truth of the respondents' answers, two types of test were used: test of validity ...test of reliability. The questionnaires that used in collecting datas is the questionnaires were ...test of validity and test of reliability.

Analysis frameworks conducted in this study are: (i) descriptive analysis which is used to ...variable characteristic observed to support problem solving for getting suggestion ...rationally; and (ii) analysis through structural equation model (Structural Equation Model Partial ...Square-SEMPLS) in order to be able to answer problem formulation, and answer hypothesis. ...measurement model is measurement model (Outer model) through convergent validity and ...discriminant validity evaluation, and structural model (inner model) R-square value and t statistic ...value. The structural model that was tested is illustrated as follows:

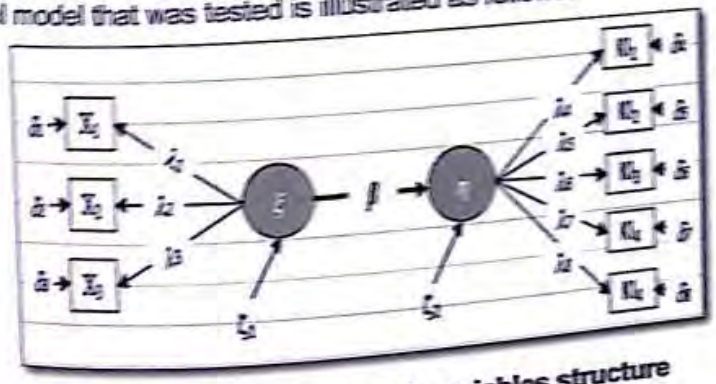


Figure1: Analysis research variables structure

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6. Verification Analysis and Discussion

6.1 Descriptive Analysis

Assessment of the four types of organizational culture or cultural organization orientation (clan culture, adhocracy culture, market culture and hierarchy culture) is 100. Every culture shows the value of 100/4 = 25. The results of the above study, organizational culture variable suggests that types in each dimension of organizational culture in organizational culture variable are dominated by hierarchy culture followed by market culture and clan culture. Ideal conditions are expected at every organizational cultural characteristic represented by each dimension and hierarchy cultural indicator is located on the fourth quadrant in Competing Values Framework (Cameron and Quinn, 1999).

Table 1 :Types of Organizational Culture on Respondents Rating to Organizational Culture Existing Condition

No	Indicator	Mean Score	Category
1	Philosophy	3.29	Market culture
2	Inherently symbolic	3.92	Market culture
3	Stability	3.38	Market culture
	Basic Asumption		
4	Aggresiveness	3.02	Market culture
5	Competency	2.19	Clan culture
	Values		
6	Distributing power and authority	4.04	Hierarchy culture
7	Organizational climate	4.01	Hierarchy culture
	Artifacts		

Based on the results of the descriptive analysis to direct the organizational culture current to organizational culture expected so the organization must provide a attention focus on values (aggressiveness and competence), and then give attention focus on the basic assumption (stsability). Organizational culture values of hope are related to the aggressiveness is the clan culture, to the competence is the market culture and to the stability is the clan culture. The results show that the existing condition to the aggressiveness is a market culture, to the competence is the clan culture and to the stability is the market culture.

Tabel 2
Comparison organisational culture current with organizatioanl culture expected

Dimension	Indicators	Existing Condition	Expected Condition
Basic Assumption	Phylosofy	budaya market	budaya market
	inherently symbolic	budaya market	budaya market
	stability	budaya market	budaya clan
Values	Aggresiveness	budaya market	budaya clan
	Competency	budaya clan	budaya market
artifact	Distributing power and authority	budaya hierarchy	budaya hierarchy
	Organizational climate	budaya hierarchy	budaya hierarchy

The results of the grand mean score of the respondents about the quality of the AIS was 3.44, equivalent to

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of 31%. This gap shows as one of the causes of information system in most of the KPP in Java has not reached maximum quality.

Table 3
Recapitulation Average Score of Respondents In Quality Accounting Information Systems

No	Dimension	Mean Score	Criteria
1	Transaction Processing system Performance	3.43	Enough
2	Transaction Processing Cycle Characteristic	3.53	Enough
3	Integration	3.50	Enough
4	Adaptability	3.34	Enough
5	Accessibility	3.39	Enough
	Grand mean	3.44	Enough

4.2 Outer Models Analysis

For the outer models, the most powerful dimension of value reflects the latent variable of organizational culture with 0.872 loading factor. Instead, the weakest basic assumption dimension in organizational culture reflects the latent variables with loading factor 0.707. The four dimension variance extracted value of 0.660 indicates that 66% of the information contained on the manifest variables can be reflected through the latent variable of organizational culture. Then the composite reliability value of the four dimensions of organizational culture variables of 0.885 is greater than 0.70 which is recommended. R^2 for basic assumption is at 0.500, the value at 0.76, the norms at 0.579, and artifacts at 0.7. To be seen from weighting factors (loading factor) for the four manifest variables (dimension) is greater than 0.5 which indicates that the four dimensions are used to measure organizational culture are valid. Similarly, from the test results obtained t value of each dimension is greater than the critical value of 1.96, means that these four dimensions can significantly reflect organizational culture variables.

Table 4
Testing of Each Latent Variable Dimension of Cultural Organization

Variabel Manifest	Loading factor	Measurement model	R^2	t_{hitung}
Basic assumption	0.707	$BO = 0.707BO_1 + 0.284$	0.500	16.575
Value	0.872	$BO = 0.872BO_2 + 0.398$	0.760	51.929
Artifacts	0.837	$BO = 0.837BO_4 + 0.283$	0.700	21.699
Composite Reliability(CR) = 0.885				
Average Variance Extracted(AVE) = 0.660				

(Source: Output SmartPLS Appendix)

In latent variable quality of accounting information systems, Transaction Processing System Performance dimension with loading factor the most powerful of 0.808 reflects the latent variable quality of accounting information system on the contrary Integration dimension with loading factor of 0.725 is the weakest in the latent variable reflecting the quality of accounting information systems. The fifth dimension variance extracted value of 0.590 indicates that 59 % of the information contained on the manifest variables (five dimensions) can be expressed in latent variable quality of accounting information systems. Then the composite reliability values of the five dimensions of the variable quality of the accounting information system at 0.878 are still greater than the recommended at 0.70. Loading factor for the five manifest variables is greater than 0.5 which indicates that the five dimensions used to measure the quality of accounting information systems are valid. Similarly, from the test results obtained t value of each dimension is greater than

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the critical value of 1.96, means that the five dimensions are significantly able to reflect the variable quality of accounting information systems.

Table 5
Testing Latent Variable Dimensions of Quality Accounting Information Systems

Variabel Manifest	Loading factor	Measurement model	R^2	t_{count}
Transaction Processing System Performance	0.808	KSIA = 0.775 $KSIA_1$ + 0.269	0.653	21.988
Transaction Processing Cycle Characteristic	0.755	KSIA = 0.780 $KSIA_2$ + 0.270	0.570	17.434
Integration	0.725	KSIA = 0.762 $KSIA_3$ + 0.242	0.526	15.062
Adaptability	0.807	KSIA = 0.768 $KSIA_4$ + 0.273	0.525	30.136
Accesibility	0.740	KSIA = 0.778 $KSIA_5$ + 0.246	0.548	15.833
Composite Reliability(CR) = 0.878				
Average Variance Extracted(AVE) = 0.590				

(Source: Output Smart PLS Appendix)

6.3 Inner Model Analysis

In the inner models, the correlation between organizational culture variables with AIS quality of 0.607 is positive. This means that the relationship of organizational culture with the AIS quality is strong, organizational culture strengthen AIS quality on the KPP in Java Island. The determination coefficient (R Square) is at 24.1%, means that AIS quality can be explained at 24.1% by the variable of organizational culture.

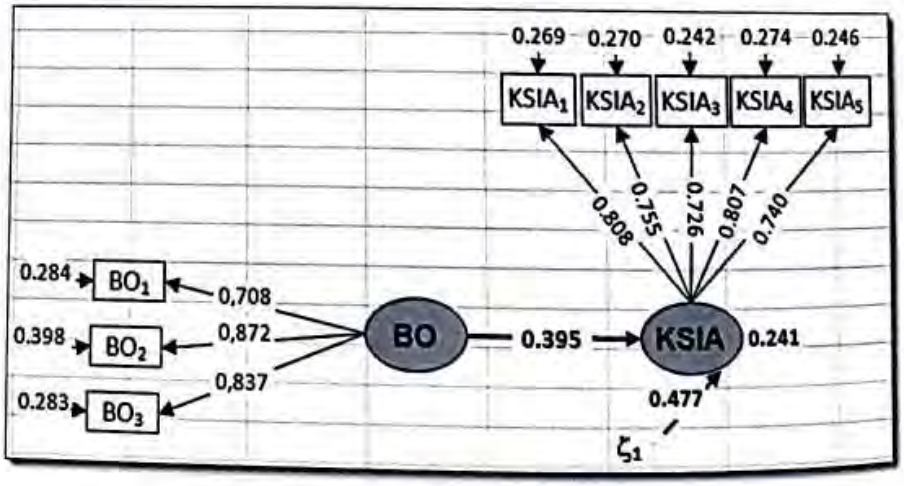


Figure 2
Path coefficient, Outer Weight, Outer Loadings, Full Model

6.4 Discussion

The contribution dimension of these variables on the quality accounting information systems can be caused by organizational culture variables which are still not ideal, namely:

a) The habit in the sense of shared the organization moving strong competition for the members of its organization, the demands/high demand and the achievement on performance achievement

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of employees, so that employees do the work in the form of performance-based achievement (market culture, the third quadrant).

b) Members of the organization during this time emphazised on the achievement of the activities done in order to run the organization policies and implementation which oriented towards the goals achievement (goals/objectives). Aggressiveness and winning a target is a central theme in the implementation of organizational policy by members of the organization. Use it as the glue of the organization (culture market, the third quadrant).

c) Members of the organization feel the force of kinship in the organization for running the team work and high employee commitment and concern among members of the organization. Organization establishes an organization's success which lies in the human resource development base in which it is the basis of the organization member participation running policies to achieve the organization goal. The success criteria achieved through leadership roles to direct organization members in the form of mentoring or advising quality improvement of organization members work (clan culture, the second quadrant).

d) Members of the organization have the same competition spirit to achieve organizational goals. Competitive actions and achievement of high performance are orientation of the organization members in carrying out their work activities. Organization emphasizes on achieving targets or more of the targets set, and stressed to be able to win the competition (market culture, the third quadrant).

Based on the score results of descriptive data and loading factor obtained from the smartPLS measurement model then to fix the flaws in organizational culture, the organization should focus on attention in improving the organizational culture to organizational expected. The first priority should be corrected is the values (the aggressiveness and the competency aren't optimal), in which the results of descriptive entry in the second quadrant is a clan culture and loading factor or the of dimension ability rate reflects the highest variable which is equal to 0.872. It is important to focus attention on improving the organizational culture that is running to become the organizational culture expected which members of the organization are used to finish the right job in accordance with the time schedule and at low cost. In addition members of the organization are used to carry out the responsibilities very well in a stable control environment and efficiency is as the base of the working implementation. For these conditions, organizations need to focus on attention in improving the quality of organization internal control through:

a) The increasing upon monitoring (surveillance) as a process of assessment to the quality of system performance. Supervision assists management in determining how system improvements are needed to deal with circumstances changing. Supervision can be done through ongoing activities (checking activities) and through assessment conducted separately (audit).

b) Top management is committed to the competence of the organization members as if the competence atmosphere is weak then errors and procedural violations will often occur. Competency means that the organization members have appropriate knowledge and skills to their duties. Top management must be able to determine how well the task must be carried out and whether the expected performance is in line with the costs for hiring them.

c) The actions and choices of top management demonstrate its commitment to integrity and ethics which will further encourage ethical culture for the organization in whole. When employees see top management behaves unethically then they will behave unethically either.

The correlation between organizational culture variables with AIS quality of 0.607 is positive. This means that the relationship of organizational culture with the AIS quality is strong. organizational culture strengthen AIS quality on the KPP in Java Island. The results of hypothesis testing showed that t_{count} value (4,887) is greater than $t_{critical}$ (1,96) it means that there is the influence of organizational culture on the quality of accounting information systems at the tax office on Java Island. The better the organizational culture that is applied by members of the organization the more quality of accounting information systems is. In principle, organizational culture becomes an

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important means of organizational internal and external communication (Schein, 201), and thus makes it possible to assess the effectiveness of information systems implemented in the company (Claver et al., 2001). Furthermore, according to Laudon and Laudon (2007:101) any technological changes that threaten the generally accepted cultural assumptions usually encountered major challenges in the implementation of information systems, so that influence organizational culture on information systems.

7. Conclusion and Future Recommendation

There is influence of organizational culture on the quality of accounting information systems. The problem of unqualified accounting information systems in public sector organizations occurs because the culture of the organization has not fully implemented the organizational culture expected, where:

a) The organizational culture for stability is the market culture isn't in compatible with the organizational culture expected is the clan culture.
b) There is still a high demand in the form of achievements, so creating atmosphere of strong competition among members of the organic is necessary. The organization is not stable and strong. The managerial system has not focused on security and suitability of the members' job in the organization.
c) The currently running organizational culture for the aggressiveness is the market culture isn't comply with the cultural values embedded organizational culture that is the clan market. The organizational for the competence is the clan culture which the organizational culture isn't in accordance with the expectations of the organization to be a market culture.
d) Aggressiveness and winning a target are central themes in the implementation of organizational policy by members of the organization. The organization has not reached the expected culture in which members of the organization have not been fully able to follow the rules and regulations without any formal charges aggressively achieving goals in achieving organizational goals .
e) There is some strength in the organization of family and teamwork. The concern runs high among members of the organization, as well as the success gained through leadership roles in organizations such as mentoring to direct members or to provide advice. Member organizations in most of the organization have not been able to successfully establish the basis of the efficiency with which the work has not been completed in accordance with a predetermined schedule and low cost.
f) There is competition between members of the organization to achieve organizational goals (market cultural). Organization has not been fully stabile, not based on efficiency. The level of internal control has not reached the ideal level yet. The members of the organization are required for high performance in the achievement of organizational goals.

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