The Effect of Accounting Information Systems, Internal Control, and Organizational Culture on Company Performance

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Abstract

This investigation endeavors to delve into how Accounting Information Systems (AIS), mechanisms of Internal Control, and the prevailing Organizational Culture influence the overall effectiveness of corporate operations. Centered on PT Semen Indonesia Logistik, the study engaged 54 carefully chosen participants through purposive sampling, ensuring alignment with the research objectives. Data was gathered using a structured questionnaire employing the Likert scale, while analysis was conducted via multiple linear regression, supported by SPSS version 26 software. The findings underscore that AIS and Internal Control significantly shape corporate performance. This indicates that a well-integrated digital accounting framework, coupled with disciplined oversight systems, can propel operational accuracy, bolster accountability, and accelerate goal attainment. In contrast, Organizational Culture did not emerge as a statistically impactful factor—likely attributed to its insufficient integration into the day-to-day rhythm of business conduct. These insights call upon company leadership to deepen their reliance on technological systems and fortify internal controls, while simultaneously re-evaluating their cultural assimilation strategies. This research aims to serve as a guiding reference for shaping policies related to performance optimization and strategic resource governance within contemporary organizational structures.

Keywords: Accounting Information Systems; Internal Control; Organizational Culture; Company Performance;

1. Introduction

Company performance describes the level of success in achieving predetermined targets. Business productivity is measured by the quantitative and qualitative achievements of each individual or group in accordance with organizational standards, procedures, and criteria (Afandi & Rahmawati, 2024). Performance measurement is important because it enables long-term evaluation and development by comparing actual results with pre-established benchmarks, allowing companies to identify their strengths, weaknesses, and potential for improvement.

Technological advances play a vital role in supporting business goals, especially to increase customer satisfaction. One of the technologies needed is the Accounting Information System, which functions to process data into information to support decision making (Romney & Steinbart, 2015). Previous research shows that Accounting Information Systems can improve productivity and the quality of accounting information, thereby significantly impacting company performance (Wulandari et al., 2022). Yet, in cases where implementation remains suboptimal, the potential of AIS may backfire—leading to diminished productivity and compromised information accuracy, ultimately dragging down overall firm performance. On the flip side, some scholars argue that AIS exhibits no considerable influence on performance outcomes (Putri & Endiana, 2020).

Internal control is a supporting factor for company performance. To run a business effectively, internal control is needed through optimizing the use of resources, enforcing obligations, and evaluating performance (Saputro & Efendi, 2021). For companies that are already operating, internal controls are used to monitor activities, ensure the accuracy of accounting data, improve efficiency, and strengthen policy implementation (Dewi et al., 2023). The results of previous studies indicate that internal control contributes significantly to company performance, because it is able to manage risks, protect assets, and ensure compliance with policies that support target achievement (Yuningsih & Suwandi, 2024). Conversely, internal controls that are not running optimally have the potential to trigger asset mismanagement, increased risk, and violations of applicable regulations, which ultimately have a negative impact on company performance. However, there are studies that reveal that internal control does not always have a significant effect (Rachman et al., 2022).

In addition, organizational culture also affects company performance. Organizational success is correlated with entrepreneurial orientation in its culture, so organizational culture plays an important role in achieving goals (Acosta et al., 2018). The level of target achievement, when compared to previous performance and other organizations, reflects the company's ability to utilize resources efficiently and economically (Lina & Setiyanto, 2021). Because organizational culture reflects employee behavior that characterizes and differentiates between companies, positive perceptions of this culture can increase job satisfaction, which is in line with the findings that organizational culture has a significant effect (Dayanti & Putra, 2022).

Given the complexities highlighted earlier, the researcher is compelled to further probe into the interconnectedness of AIS, internal control, and corporate culture. This exploration seeks to offer a nuanced understanding of how these dynamics affect organizational effectiveness and to enrich both theoretical discourse and business practices.

Agency Theory

Agency theory elucidates the contractual relationship between stakeholders (principals) and delegated managers (agents), emphasizing their interdependent roles within the corporate framework (Jensen & Meckling, 1976). Conflicts can arise because there are differences in interests between principals and agents, as well as unbalanced information arising between the parties. This condition can worsen the working relationship if not handled through an effective control and reporting system (Dayanti & Putra, 2022; Nuansari & Ratri, 2022; Tatiana & Umar, 2018). Therefore, this theory becomes a reference in recognizing and resolving potential conflicts, and remains relevant in encouraging transparency, responsibility, and efficiency in resource management in today's organizations.

As the grand theory in this study, agency theory is used to examine how Accounting Information Systems and Internal Control play a role in minimizing conflicts of interest and information inequality between principals and agents. Effective implementation of these two variables at PT Semen Indonesia Logistik is expected to increase transparency in reporting, strengthen managerial accountability, and optimize overall company performance.

Behavioral Theory

According to behavioral theory, individual actions in organizations are formed from a combination of internal factors such as attitudes, motivation, personal values, and external factors such as organizational culture and the social environment at work. In an organizational context, this theory highlights that employee behavior is not solely guided by formal structures or official regulations, but also by the culture and social norms that exist in the work environment. The application of this theory is considered appropriate to examine the relationship between organizational culture and company performance, because a strong and internalized culture is able to shape the way of thinking and behavior of employees that support the achievement of organizational goals. Conversely, if the culture is not understood or not consistently implemented, then employees tend to work simply following procedures, without being bound by values that can encourage maximum performance.

Corporate culture is the shared beliefs and values of employees that shape how they work together and how they interact with each other (Robbins & Judge, 2019). To determine how much organizational culture influences employee behavior and overall company success, behavioral theory provides an appropriate foundation for this study.

The Effect of Accounting Information Systems on Company Performance

Accounting information systems play an important role in presenting the right financial information to support planning, supervision, and decision making. With a reliable system, companies can manage information effectively, improve decision quality, and drive financial and non-financial performance. According to agency theory, information disclosure plays an important role in reducing conflicts of interest and overcoming information inequality between principals and agents. A reliable accounting information system can be a control instrument to ensure that agents work in line with the principal's objectives, while facilitating the evaluation process of managerial performance. If this system is weak, the risk of inaccurate information will increase, which can hinder the effectiveness of the company.

The implementation of a unified information system as a whole helps improve information disclosure and the effectiveness of company operations. Based on previous research (Astriana et al., 2022), the company's success is strongly influenced by its accounting information system. Therefore, one possible hypothesis based on theory and the results of previous research is:

H_1: Accounting Information Systems affect Company Performance

The Effect of Internal Control on Company Performance

To achieve operational effectiveness, companies need an internal control system that includes optimizing the use of resources, division of authority, and continuous performance evaluation (Saputro & Efendi, 2021). This system plays a role in ensuring that employees comply with established procedures and helps companies manage various risks that can affect their operations (Afandi & Rahmawati, 2024). In agency theory, internal control is an important mechanism to ensure that agents (managers) act in line with the objectives of the principal (company owner). A system that runs optimally, through monitoring and evaluation, is able to reduce information asymmetry and differences of interest that have the potential to cause conflicts of interest.

Information accuracy and good communication are also key factors in preventing misunderstandings both within the company and with external parties. In addition, supervision by auditors also improves the accuracy of financial statements and provides recommendations for performance improvement. With a robust control system, companies can more effectively manage risks and improve performance. Referring to existing theories and studies, the conjectures that can be formulated are:

H_2: Internal Control affects Company Performance

The Effect of Organizational Culture on Company Performance

Organizational culture plays an important role in shaping leadership, innovation, and employee work behavior (Acosta et al., 2018). A humble and creative culture is proven to encourage innovation and improve company performance (Maldonado et al., 2018). In addition, environments with creative cultures have also been shown to encourage innovation and create a positive contribution to improving company performance (Ucar, 2018). In the perspective of behavioral theory, organizational culture is seen as a system of values and norms that shape individual attitudes and actions. This theory emphasizes that employee behavior is not only influenced by formal structures, but also social and psychological factors in the work environment. A strong culture is able to create a positive work climate, increase engagement, and align employee behavior with organizational goals.

Companies with a competitive culture tend to provide incentives to encourage employee motivation and productivity, which has an effect on improving performance. Based on theory and previous studies, the hypotheses that can be formulated are:

H_3: Organizational Culture affects Company Performance

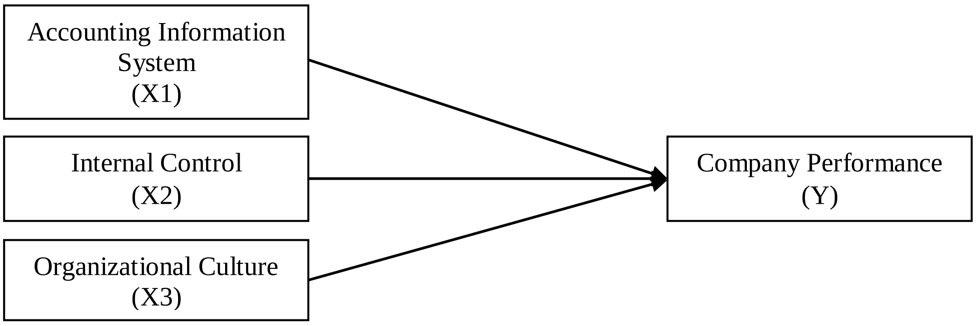

Figure 1. Conceptual Framework

The following three variables are considered independent in this research and are denoted by the symbol (X) in Figure 1, which shows the conceptual framework: Accounting Software, Internal Control, and Company Values Company Performance, represented by the letter, is the dependent variable in this research. In order to experimentally examine the influence of the three independent variables on Company Performance, Multiple Linear Regression is used as the analytical approach.

2. Research Methods

Research Type and Location

Adopting a quantitative research paradigm, this inquiry was executed at PT Semen Indonesia Logistik, located at Jalan Veteran No.129, Kb. Dalem, Sidokumpul, Gresik, East Java 61122.

Research Population and Sample

The target population included 145 employees at PT Semen Indonesia Logistik. Through purposive sampling—a selective method based on predetermined criteria—a well-suited sample was identified. This ensures that the data obtained is in line with the study objectives and can be analyzed with previous studies. The following is an explanation of the sample criteria used in this study:

1. PT Semen Indonesia Logistik employees who work in the Finance & Accounting, HR, Marketing & Business Analyst, and Internal Audit units and actively use accounting information systems.
2. PT Semen Indonesia Logistik workers have one year or more of relevant work experience.

This strategic sampling technique ensures that the data collected is both contextually relevant and reflective of the specific phenomena under investigation.

Research Data Source

The findings of the questionnaires sent to participants in this study are the main source of primary data. Accounting Information System, organizational culture, internal control, and company performance were all measured by items in the questionnaire using indicators specific to each.

Data Collection and Data Analysis Techniques

This study uses questionnaires as the data collection method, which is structured on a Likert scale to assess each variable under study. Questionnaire items were administered to respondents to assess the relational dynamics between independent and dependent variables. The data underwent rigorous statistical treatment, including validity checks, classical assumption testing, hypothesis testing, and regression analysis, all executed via SPSS 26.

3. Results and Discussion

3.1 Research Results

3.1.1 Data Instrument Test Results

3.1.1.1 Validity Test

Each of the core variables—AIS, Internal Control, and Organizational Culture—was operationalized through six well-crafted statement items. The Company Performance variable is measured using 7 statements that have been compiled previously. The validity test was carried out by utilizing SPSS software, and the analysis results are stated in the following table:

Table 1. Validity Test Result

Correlations		
		Total
X1.1	Pearson Correlation	,728**
X1.2	Pearson Correlation	,766**
X1.3	Pearson Correlation	,755**
X1.4	Pearson Correlation	,733**
X1.5	Pearson Correlation	,656**
X1.6	Pearson Correlation	,750**
X2.1	Pearson Correlation	,820**
X2.2	Pearson Correlation	,874**
X2.3	Pearson Correlation	,863**
X2.4	Pearson Correlation	,840**
X2.5	Pearson Correlation	,827**
X2.6	Pearson Correlation	,843**
X3.1	Pearson Correlation	,685**
X3.2	Pearson Correlation	,772**
X3.3	Pearson Correlation	,769**
X3.4	Pearson Correlation	,845**
X3.5	Pearson Correlation	,885**
X3.6	Pearson Correlation	,825**
Y1.1	Pearson Correlation	,851**
Y1.2	Pearson Correlation	,817**
Y1.3	Pearson Correlation	,863**
Y1.4	Pearson Correlation	,877**
Y1.5	Pearson Correlation	,767**
Y1.6	Pearson Correlation	,875**
Y1.7	Pearson Correlation	,788**
	N	54

According to the findings of the validity test (Table 1), the four statement items in the Accounting Information System, Internal Control, Organizational Culture, and Company Performance variables have a correlation coefficient of > 0,268. As a result, the researcher concluded that all statements are valid.

3.1.1.2 Reliability Test

Table 2. Reliability Test Result

Reliability Statistics		
Variable	Cronbach's Alpha	N of Items
X1- Accounting Information System	0,826	6
X2 - Internal Control	0,919	6

X3 - Organizational Culture	0,885	6
Y - Company Performance	0,928	7

According to Table 2, the reliability assessment demonstrated that all constructs—AIS, Internal Control, Organizational Culture, and Performance—yielded Cronbach's Alpha values exceeding 0.6. This confirms the internal consistency and trustworthiness of the items used.

3.1.2 Classical Assumption Test Results

3.1.2.1 Normality Test Result

Table 3. Normality Test Result

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			54
Normal Parameters[a,b]	Mean		0,0000000
	Std. Deviation		2,20446935
Most Extreme Differences	Absolute		0,133
	Positive		0,070
	Negative		-0,133
Test Statistic			0,133
Asymp. Sig. (2-tailed)			,019[c]
Monte Carlo Sig. (2-tailed)	Sig.		,276[d]
	99% Confidence Interval	Lower Bound	0,264
		Upper Bound	0,288

As shown in Table 3, the residual normality test using the Monte Carlo method, yielded a significance value of 0,288. The residual data of this study has a normal distribution because the significance value is > 0,05.

3.1.2.2 Multicollinearity Test Results

Table 4. Multicollinearity Test Results

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Accounting Information System	0,648	1,544
	Internal Control	0,241	4,157
	Organizational Culture	0,284	3,519

As reflected in Table 4, multicollinearity diagnostics reveal no inter-variable interference, with all tolerance values above 0.01 and VIF scores comfortably under 10. Thus, the model maintains statistical integrity.

3.1.2.3 Heteroscedasticity Test Results

Table 5. Heteroscedasticity Test Results (Uji Spearman's rho)

Correlations						
			Accounting Information System	Internal Control	Organizational Culture	Unstandardized Residual
Spearman's rho	Accounting Information System	Correlation Coefficient	1,000	,628**	,548**	-0,064
		Sig. (2-tailed)		0,000	0,000	0,645
		N	54	54	54	54
	Internal	Correlation	,628**	1,000	,832**	-0,018

	Control	Coefficient				
		Sig. (2-tailed)	0,000		0,000	0,896
		N	54	54	54	54
	Organizational Culture	Correlation Coefficient	,548**	,832**	1,000	-0,059
		Sig. (2-tailed)	0,000	0,000		0,671
		N	54	54	54	54
	Unstandardized Residual	Correlation Coefficient	-0,064	-0,018	-0,059	1,000
		Sig. (2-tailed)	0,645	0,896	0,671	
		N	54	54	54	54

Table 5 presents heteroscedasticity outcomes via Spearman's rho test, showing significance levels for AIS (0.645), Internal Control (0.896), and Organizational Culture (0.671)—all surpassing the 0.05 threshold. Hence, the data is free from heteroscedasticity issues.

3.1.3 Multiple Linear Regression Test Results

Table 6. Multiple Linear Regression Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3,326	3,019		-1,101	0,276
	Accounting Information System	0,384	0,127	0,292	3,010	0,004
	Internal Control	0,713	0,181	0,627	3,936	0,000
	Organizational Culture	-0,002	0,174	-0,001	-0,010	0,992

A multiple linear regression framework was adopted to determine the predictive strength of AIS, Internal Control, and Organizational Culture on firm performance, as delineated in Table 6, which outlines the regression model formula:

$$Y = -3{,}326 + 0{,}384\ (X1) + 0{,}713\ (X2) - 0{,}002\ (X3)$$

a. The value of α = -3,326 is a constant which indicates that if the variables of Accounting Information System, Internal Control, and Organizational Culture are considered constant (worth zero), then Company Performance is estimated at -3,326. However, this value is not statistically significant (Sig. = 0,276), so it has no significant effect in the model.
b. Based on the regression coefficient X1, with a value of 0,384, Accounting Information Systems has a significant and positive impact on Company Performance (Sig. = 0,004). Assuming all other factors remain the same, this means an increase in Company Performance of 0,384 for every 1 increase in Accounting Information Systems.
c. Company Performance is positively and significantly influenced by Internal Control, as indicated by the value of $\beta 2$ (regression coefficient X2) = 0,713 (Sig. = 0,000). This shows that there is a positive correlation between the quality of internal control and Company Performance, with a correlation coefficient of 0,713.
d. Organizational Culture has no significant impact on Company Performance (Sig. = 0,992) as expressed by the value of $\beta 3$ (regression coefficient of X3) = -0,002. The insignificant negative coefficient value indicates that the relationship is in the other direction; thus, this variable does not have a major impact on the model.

3.1.4 Hypothesis Test Results

3.1.4.1 Partial Test Results (T Test)

Table 7. Partial Test Results (T Test)

Coefficients[a]			
Model		t	Sig.
1	(Constant)	-1,101	0,276
	Accounting Information Systems	3,010	0,004
	Internal Control	3,936	0,000
	Organizational Culture	-0,010	0,992

For a better grasp of the relationship between the dependent and independent variables, partial tests are used. To carry out this exam, the following prerequisites must be satisfied: The significance level has to be less than 0.05 or the computed t-value needs to exceed the t-table. The t-table value is obtained by subtracting the total number of independent and dependent variables (K) from the sample size (N) using the formula dF = N - K. At the 5% level of significance, the t-table result is 1,676 with 36 samples (N) and 3 independent variables (df = 54 - 4 = 50). An analysis of the test findings is provided below:

a. H1 was acceptable since the SIA variable achieved a significant result of 0,004 < 0.05 and the t count result was 3,010 > 1,676. This indicates that the impact of Accounting Information Systems on Business Outcomes is substantial.
b. According to the t-count result (3,936 > 1,676) and the significance result (0.000 < 0.05) for the Internal Control variable, H2 is accepted. Thus, Internal Control has a major impact on Business Outcomes.
c. Since the t-count result of -0.010 < 1,676 and the significance number of 0.992 > 0.05 for the Organizational Culture variable, H3 was rejected. Thus, there is no statistically meaningful relationship between organizational culture and business outcomes.

3.1.4.2 Simultaneous Significance Test Results (F Test)

Table 8. Simultaneous Significance Test Results (F Test)

ANOVA[a]			
Model		F	Sig.
1	Regression	37,872	,000[b]

Table 8 reveals that at a significance value of 0,000, the calculated F value (F count) is 37,872. The calculated F value is compared with the F value that has been obtained using the degrees of freedom (df) to conduct the test. The K-1 formula which takes the number of dependent and independent variables, 4 - 1 = 3, produces the df1 value. With N as the number of research samples, the df2 value is calculated using the N - K formula, which is 54 - 4 = 50. For df1 = 3 and df2 = 50, the F table value at the 5% significance level is 2,79, according to the F distribution table.

With a threshold sig. 0,000 < 0,05, the test results reveal that the calculated F result is 37,872 > F table 2,79. This reveals that there is a synergistic effect of Accounting Information Systems, Organizational Culture, and Internal Control on Company Performance.

3.1.5 Test Results of the Coefficient of Determination (R2)

Table 9. Test Results of the Coefficient of Determination (R2)

Model Summary	
Model	Adjusted R Square
1	0,676

Table 9 shows that the calculated coefficient of determination is 0,676. The result shows that 68% of the variation in firm performance can be explained by the interaction between AIS, internal control, and organizational culture, with the remaining 32% attributable to variables not included in this analysis.

3.2 Discussion

3.2.1 The Effect of Accounting Information Systems on Company Performance

The test results reveal that Accounting Information Systems has a significant effect on Company Performance, with a significance value of 0,004 < 0,05 and the result of t count 3,010 > 1,676, so H1 is accepted. These results are in line with agency theory, which asserts that effective Accounting Information Systems can reduce the knowledge gap between principals and agents while increasing efficiency and producing accurate data. In the perspective of agent theory, the relationship between management (agents) and company owners (principals) often faces the problem of unbalanced information. A good Accounting Information System can minimize these problems by providing relevant, reliable, and timely data, thus enabling principals to monitor agent performance more effectively. With transparent and accountable information, potential conflicts of interest can be reduced, and managerial decisions can be made more optimally, which ultimately has a positive effect on company performance. This study is consistent with (Wulandari et al., 2022) which confirms that Accounting Information System has a significant effect on Company Performance.

3.2.2 The Effect of Internal Control on Company Performance

Based on the findings of the second hypothesis test, which reveals that Internal Control has a significant impact on Company Performance (p < 0,05 and t value 3,936 > 1,676), then H2 is accepted. This result is in line with agency theory, which states that there is a high likelihood of information asymmetry and conflicts of interest in the connection between owners and managers. Here, internal control serves as a system of checks and balances designed to make sure agents are following the principal's wishes as they work. An optimal internal control system helps monitor and evaluate management performance through structured procedures, such as transaction authorization, segregation of duties, and transparent reporting systems. With strong supervision, the potential for deviation or misuse of resources can be suppressed, thereby increasing operational efficiency, accountability, and reliability of financial information. This ultimately has a positive effect on improving company performance. This study is strengthened by (Yuningsih & Suwandi, 2024) which states that Internal Control has a significant effect on Company Performance.

3.2.3 The Effect of Organizational Culture on Company Performance

According to the third hypothesis testing, organizational culture has no significant impact on company performance. H3 is rejected because the t-value is less than 1,676 and the significance result is > 0,05 (0,992). This finding reveals that the adopted organizational culture fails to significantly improve company performance. Possible causes are the lack of internalization of cultural values in operational activities, weak employee engagement, or the mismatch between the existing organizational culture and the company's strategic goals. In the perspective of behavioral theory, individual decisions and actions in organizations are strongly influenced by their perceptions, motivations, values, and norms. If the organizational culture is not deeply internalized by employees or not supported by consistent managerial practices, then the culture will not be an effective behavioral guide. Employees tend to only carry out tasks mechanically, without being based on shared values that can encourage innovation, collaboration, and performance orientation. In other words, a lackluster corporate culture has little effect on business results because it fails to encourage cooperative and fruitful employee actions. Organizational culture has not been a driving aspect of effective organizational behavior, according to these results. Contrary to what was shown in the study (Dayanti & Putra, 2022) organizational culture does affect company performance.

4. Conclusion

The research outcomes highlight the pivotal influence of AIS and Internal Control on business performance. Robust information systems facilitate high-quality data generation, which empowers managers to make strategic decisions. This aligns with agency theory, which posits that transparent information systems minimize asymmetry between principals and agents. Simultaneously, Internal Control proves essential in curbing anomalies, streamlining operations, and guiding managerial decisions toward corporate objectives. Conversely, Organizational Culture appears to exert negligible impact, suggesting a superficial embedding of values in operational protocols and staff behavior. According to behavioral theory, weak organizational culture cannot form a mindset and work behavior that can support maximum performance achievement.

Based on these findings, it is recommended that future researchers take a qualitative approach or use mixed methods in order to explore more deeply the factors of organizational culture that are not revealed in the quantitative approach. In addition, researchers are also advised to add mediating or moderating variables such as leadership style, organizational commitment, or work motivation, which have the potential to strengthen the relationship between organizational culture and company performance. To make the findings more generalizable and provide a more thorough knowledge of the elements that influence company performance, future research is expected to expand the object of study both in terms of the number of respondents and the industrial sector in which the company operates

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