

EXPLORING THE INTERACTION BETWEEN ORGANIZATIONAL CULTURE AND ACCOUNTING INFORMATIONAL SYSTEM QUALITY UNDER TECHNOLOGY: AN EMPIRICAL STUDY

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Abstract: *The article illustrates the ways in which the design and operation of information accounting systems (AIS) are reshaped under the action of collective identity and institutional culture. The research is based on a qualitative case study established on theorizing and on empirical data obtained from data semi-structured interviews, given by accounting experts, auditors, university professors, bank managers and pursues the perception of professionals on how organizational culture influences the quality of accounting information as a component of the accounting information system in the digital technology era. The results showed the innovative effect of the organizational culture, through its role as a mediator of the accounting information system' quality and the interactive relationship between this system and accounting information' quality.*

Key words: *organizational culture, accounting information system, accounting information, corporative culture, information quality, information technology*

JEL: M14, M40

1. Introduction

The sustainable development of businesses and the increase of their quality in the short, medium and long term, which has become from a simple desire (WCED, 1987) a condition sine qua non for organizations (Enquist et al., 2007, Epstein, 2008), tends to be increasingly determined by improving the behavioural patterns of the individuals who act within them, so that the objectives and strategies adopted are fully understood, accepted and appropriated by all its members.

Culture is not just a term referring to physical affiliation within an organization, it is a surprisingly broad concept in a continuous development process (Kroeber et al., 1954) which tends to become the element key capable to promote, among members, the sense of belonging and the desire to achieve organizational objectives, but also the certainty that the achievement of these goals determines success and guarantees sustainable performance and which, within the current digital society, develops emerging roots to the online environment (Deuze, 2005).

The driving force that causes individuals to allocate innovation-generating efforts is represented by motivation, and OC (organizational culture) plays a critical role in motivating innovative behaviour

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(Hartman, 2006) and provides the link between members national culture and individual culture, ensuring the interconnectivity of all other organizational elements (Mansour et al., 2022). To meet the management process' needs in having access to comprehensive, coherent, concise, timely and viable information, raw data about the various events must be processed into useful information (Moscoue et al., 2002).). By its very nature, accounting information is a component of the information system base, part of a process that produces, collects, stores, processes, and distributes information to stakeholders.

AIS (Accounting informational system), as an intersection point between accounting and information systems (Moscoue et al., 2002), combines the information material and immaterial elements and their processing techniques with the aim of providing the accumulation of information related to strategies, performance, perspectives, results and constructed in such a way as to reflect the social, environmental and economic context in which the organization operates, connecting the component elements into a coherent whole. These technical and management tools do not have the necessary capacity to cover the human dimension of information security (Chang & Lin, 2007), an attribute that belongs to the organizational culture. This has the ability to create innovation and high-performing business processes through the effective and well-integrated group environment of individuals' beliefs, values and behaviours (Hartman, 2006). Through its functions, culture drives the organization's identity, facilitates commitments, strengthens its stability, determines individual behaviour (Wagner & Newell, 2006), and, implicitly, the quality of information (Vittola et al., 2018; Priyadarshanie et al., 2021).

The research expands the current discussions regarding the culture emergence in the AIS transformation in general and, more specifically, in the context of the numerous crises that have taken place on a medical, social, political or economic level, addressing the changes in the practices of different organizations. The paper aims to contribute to the enrichment of specialized literature in the field of AIS by addressing the implications that OC has on AIS and identifies, through a qualitative analysis, the capacity of organizational practices to bring substantial changes to the information' quality. It is necessary to know the dynamics of culture as the environment changes to the point where some of the assumptions are no longer valid and to generate some continuous adaptive evolutionary change processes.

The aim of the study is to identify the interaction between the OC, the quality of accounting information and the quality of AIS on sustainable principles and incorporating innovative technologies with the involvement of accounting professionals, based on an empirical research study fundament on semi-structured interviews with financial managers from Romanian companies operating in different fields. The paper identifies a series of links and implications between innovative corporate culture and the quality of accounting information and, implicitly, of the entire AIS.

The main objective of this paper is to explore the way that the influence of collective cultural identity and institutional attitude is perceived on the design, operation and use of AIS and, implicitly, on the information quality that it provides. Accounting information represents both the foundation and the result of AIS, so that the two influence each other and are they are determined by the entire organizational climate quality. Along the stated logical line, we have identified three specific research objectives:

1. To explore the implications of an innovative organizational culture on the accounting information quality.
2. To examine the relationships between innovative organizational culture and the transformations undergone by AIS.
3. To analyse the manner in which the quality of financial and non-financial information interacts with the quality of AIS.

The primary data obtained in semi-structured interviews with professional accountants or managers, were subjected to a critical content analysis. The study addresses the issue of the OC emergence in the AIS operating mechanisms and its contribution to the accounting information quality as an interactive component of the AIS. The second paper section expresses a critical look at the existing literature regarding the studied object, followed by section number three which presented the research methodology but also limited parts and suggestions for future research. Section four describes in detail the results achieved, showing the interdependence between innovative OC and the evolution of AIS and, implicitly, the improvement of accounting information quality. The last of the sections highlights the conclusions and the research implications. The originality of the study consists in the analysis of the new realities regarding the operation of AIS within organizations, using the organizational culture lens.

Literature review

Kroeber et al. (1954) lists more than 164 definitions for OC, giving culture, from an anthropological perspective, the ability to include different types of explicit behaviour patterns or implicit, and Sathe (1983) develops the concept in the managerial sphere, culture simultaneously representing culture as an asset but also a liability of organizational life. The social perspective on culture is defined in Fairchild's Dictionary of Sociology (1960) as a set of acquired and socially transmitted patterns of behaviour, through symbols, with capacities for innovation. Hofstede (1980) calls organizational culture as a collective mental programming that has all the mechanisms necessary for the individualization of a group, the "social glue" that binds different groups (Smircich & Stubbart, 1985) and that can be changed over time (Moraes & Cunha, 2023).

OC is an abstract notion, but the forces of social (Hofstede, 2011) or organizational order that it energizes are extremely strong, and the misunderstanding of this force can cause the organisation failure (Schein, 1985), while knowing the OC determinants - strategy, structure, support mechanisms, innovation and communication- can ensure success (Martins & Terblanche, 2003). Depending on the way in which they act on individual and group behaviour, OC determinants, with a role in creativity and innovation, can either support them or, in the negative form, inhibit them (Martins & Terblanche, 2003). The critical role in motivating the members innovative attitudes as an organizational value, in accepting the norms, receiving feedback, using effective communication channels, using a forceful reward system rewards and stimulation belongs to the OC (Hartman, 2006), simultaneously with the ability to help individuals in identifying and knowing how the organization works (Webster & Watson, 2002). (Chang & Lin, 2007) identifies four characteristics for OC: consistency, innovation, cooperation and effectiveness to which Kwarteng (2018) adds three more: mission, adaptability, and involvement. Cooperation is focused on internal orientation and information exchange, trust and team; compliance with rules, norms and regulations are the basis of consistency focused on internal

guidance and control. Achieving competitiveness and results-oriented objectives is reflected by effectiveness, and external orientation is based on innovation, flexibility, creativity, entrepreneurship, adaptability and dynamism. The effects of innovation-supporting values on efficiency and effectiveness are mediated by layers of OC (values and norms, artifacts and behaviour) (Hogan & Coote, 2014). The increased popularity of digitization in all fields, the use of the Internet and social networks leads to the transition of electronic culture, specific to the 20th Century, towards a digital culture, specific to the 21st Century, which brings together the means by which people interact within the social network, in an interconnected environment, a culture with ramified roots both online and offline - lines and with immediate impact (Deuze, 2005).

The information quality, confidentiality, integrity, availability, relevance and accessibility are affected by the control level, by the culture efficiency and flexibility, by the cooperation and innovation degree at the organizational level (Chang & Lin, 2007). The accounting instrumental capacity to involve the required information dimensions in managerial processes must be reconfigured in a new context, under the subtle influence of OC (Lungu et al., 2009). Located at the logical intersection between accounting and the information system, AIS represents a component of organizations capable to provide to all stakeholders the necessary base to process transactions but also alert information (Monteiro & Cepedea, 2021), gathering, recording, storing and processing financial and non-financial data (Romney et al., 2015), historical data or forecasts (Chapellier et al., 2013) with a determining role in formulating and calculating strategies, in improving the financial control quality (Chenhall, 2003), in the decision-making process, facilitating transactions and evaluating performance (Suzan et al., 2019). The growth and development of organizations is directly dependent on the AIS quality (Pereira et al., 2024), accounting information being fundamental in the stakeholder' decision-making process.

The AIS performance is determined by the information quality which is a measure of the entire organizational system performance (Whitten & Bentley, 2007), whose interconnected elements work in harmony to compile data and information and which define its quality (Sari et al., 2019). The main purpose around which the AIS is built, in all its forms, is to determine financial development and financial and non-financial information (Carey & Tanewski, 2016), to focus on financial performance at the highest level (Fitriati et al., 2022), to ensure the organization's competitiveness and the ability to adapt to the permanent changes in the business environment (Barth, 2022). The AIS represents an absolute and extremely necessary tool at the disposal of managers and decision-makers in the financial-accounting field (Qatawneh, 2023) capable to provide the necessary information support within the various organizational and managerial processes (Arif et al., 2022).

An entire academic community has taken interest in measuring the AIS quality (Delone & McLean, 1992; Seddon, 1997), highlighting a multitude of AIS construction models (Rai & Lang, 2002; Wang & Liao, 2008), through which the quality system is reflected by the information quality (Seddon, 1997; Delone & McLean, 1992; Wang & Lun, 2022), the latter representing an independent component that interacts with the whole system in a positivity relationship (Gorla et al., 2010; Binh et al., 2020). In turn, the accounting information quality is determined by the participation of accounting professionals in AIS design, regardless of their relevance level (Aboagye-Otchere et al., 2023). Marshall & Steinbart (2017) identify three determinants of the AIS: business strategy, information technology development and OC (Marshall et al., 2021).

The role of accounting in business organizations is that to provide information (Beaver, 1968; Hayes, 1977) extremely necessary in all decision-making processes, in fact, the accounting system is the main provider for information to stakeholder, so on their quality depends success or failure in an innovation context (Monteiro et al., 2020; Janka et al., 2020). The usefulness of this information is based on the rational quality (De Silva et al., 2020) of the decision-making process, and strategies are changing with social and political contexts (Wooldridge & Cowden., 2020), to the extent that employees accept the entrepreneurial interest as compatible with the general interest (Jensen & Meckling, 1992).

OC tends to become "visible" (Mansour et al., 2022) through the information quality provided by the AIS, which emphasizes its individualization, communication or identification capacity, on the one hand, and "informational" (Mansour et al., 2023) on the other hand, along with the entire society transformation. Studies in the specialized literature have demonstrated that among the immediate effects of implementing an innovative culture is the increase in AIS performance and the quality of financial and non-financial information (Binh et al., 2022) necessary for stakeholders. But the imposition of ethical values within the organization cannot have positive results on innovation within AIS, it is necessary to carefully manage the ethical culture and establish a solid link between the values of governance, management and the wider employees (Llopis et al., 2007), and without taking into account the cultural factor embedded within the systems and which shapes their organization and operation, the AIS analysis cannot be complete (Licht, 2014).

Organizational culture acts as a complete mediator in the relationship between information and its quality (Chang et al., 2021), generating performance and efficiency. Mission-related dimensions, adaptability and coherence of OC, statistically significantly influence the AIS quality and application, being an essential factor (Binh et al., 2022), but different in intensity on industrial sectors (Kwarteng & Aveh, 2018), while the innovative side of the OC determines an increase in the information amount and its opportunity (Binh et al., 2022), and, at the same time enhances the success of investments in accounting technology and the impact on the accounting information quality is significant (Mulyani et al., 2017). The development and the implementation of an effective AIS are positively related to the need to identify and understand the standards, symbols, values and power of an organization (Van Dung, 2019), culture representing the resistance structure of a perfectly functional AIS (Kwarteng & Aveh, 2018) and organizational changes (Dent, 1991) and understanding cultural differences (Weber & Pliskin, 1996) represent an essential first step in the process of building a forceful AIS (Dent, 1991).

Methodology

In order to fulfil the main objective, namely to investigate how the innovative organizational culture leaves its mark on the design, operation and use of AIS and on the dynamics of these systems as the main source of financial and non-financial information, we focused on obtaining empirical data, through semi-structured interviews (Kokina & Blanchette, 2019; Cooper et al., 2019).

We sent invitations to participate in the interview to a number of 28 top managers, financial managers and university professors, and I received a positive response from thirteen of them, employees of some Romanian companies active in various fields of activity, ensuring thus an optimal level of data saturation (Fugard & Potts, 2014).

Table. 1 Respondent Organization

<i>The organization's activity field</i>	<i>Occupation</i>
Leading Banks	Finance Director
Construction Company	Chief Financial Officer
Telecommunication Company	Chief Accountant
Investment Found	Chief Executive Officer
Small Manufacturing Company	Chief Accountant
Romania Central Bank	Local Finance Officer
Garment Manufacturing Company	Chief Accountant
Leading in Vegetable Oil Industry	Chief Executive Officer
Leading in Vegetable Oil Industry	Chief Financial Officer
Leading Educational Institution	University Professor
Accounting expertise company	Accounting Expert
Agricultural Company	Chief Accountant
Leading Hotel	Chief Accountant

Source: made by authors

The interviewees were informed from the moment the invitations were sent that the participation is voluntary and is not rewarded in any way, that both their personal data and those of the companies are anonymous and only their occupation and activity field will be public. All specialists have a minimum of 15 years of experience in the field of activity. Excluding the person of the university professor and that of one of the chief accountants, the companies in which the interviewed persons work, have more than 100 employees. The interviews took place between November 2023 and January 2024. All the discussions were conducted in Romanian, as their mother language, and notes were taken during the discussions because some of the professionals did not agree with the recording and we wanted to preserve the unitary nature of the entire research process. The average duration of an interview was 53 minutes.

For data processing, we used the inductive method of analysis. After all interviews were completed, the notes collected during the interviews were analysed and core ideas were extracted, which were then coded (Bell et al., 2019). Within the coded data we identified data patterns, the relationships between them and, finally, we determined the research results by interpreting these data.

The main limitation of the present study is the fact that the data come exclusively from companies operating on the Romanian territory and the national culture could influence the results. For the following studies, this aspect will be taken into account to check if the results obtained will be the same.

The OC reflection on the AIS and on the accounting information quality

We built our analysis based on three constructs: innovative OC, system quality and information quality. Related to this research context, the themes of the questions were developed around the emergence of OC in the design, construction, operation and development of accounting systems, and the relationship between system quality and the quality of financial and non-financial accounting information. The first part of the interviews was focused on establishing the independent characteristics of OC (symbols, values, involvement, adaptability, mission, innovation, efficiency) and the second part was focused on identifying the dependent variables, namely the quality of AIS and the quality of accounting information.

To evaluate the organizational culture, we used elements developed in previous studies (Boggs, 2004; Chang & Lin, 2007; Denison et al., 2006), and we identified, in the answers provided, a number of four elements of the OC capable of encouraging innovation, determining the assumption of risks and responding to challenges from the external environment: involvement, (empowerment, team orientation, capability development) consistency (core values, agreement, coordination and integration), adaptability (creating change, customer focus, organizational learning), mission (strategic direction, goals and objectives, vision).

The common organizational elements related to the company's mission refer to the clear strategy, known and assumed by the employees, to the long-term vision and objectives set by the management and acquired by the members "positive work environment, friendly interactions, based on teamwork and collaboration", "each of us has a responsibility to make the world a better place", "I share the same concern for the environment and community as the company I work for", "it is not always easy to find the right language to express the company's mission , which is like a lighthouse that serves everyone involved".

Regarding employee involvement, we identified their right to express their ideas and make proposals that are later analysed in participative meetings "the decision-making process is a participatory one, I feel stimulated when I benefit from autonomy through personal development" , " we don't have stars, we are the kind of team that fights and wins together, without relying on a star", "the team is stronger than an individual", "collaboration generates effective solutions and a pleasant work environment", " although I am general manger, I am aware that it is important to be aware of the strengths, weaknesses or other specific things that employees can notice in relation to themselves, as I am somewhat attached to the business I have built", "every idea can be valuable, no matter how crazy it may sound at first".

Organizational adaptability criteria are found in the rapid ability to adapt to external changes in the business environment, in their ability to understand and anticipate changes in the market and, last but not least, to understand and respond in a timely manner to the present and future customer requirements: "our role is to constantly improve services for the benefit of customers, to facilitate their access to the services offered", "for us the image we create in front of consumers, suppliers and employees is extremely important.", " in to what extent we can change the relationship between the services, the price offered and the existence of the business”.

The consistency of the culture is determined by the organization's ability to identify and share with employees the core values, to integrate general rules of action and to value innovation and individual development in the collective interest "it is important to be interested in evolving as an individual and to we perfect the skills", "continuous professional development brings substantial benefits to the organization", "it is important not to oppose changes but to face challenges", "perseverance is the key", "the whole mechanism determines our individual behaviour", "from my point of view , management policies and practices are aligned with the company's values", "I would not accept to work here again if the company's values were not in line with my own principles", "it takes unconventional thinking to create an innovative product".

IASB (2010) mentions the accounting information qualitative characteristics: relevance, faithful representation, understandability, verifiability, comparability, timeliness that ensure quality for the entire information system. Information is regarded as the sixth organizational resource along with

human resource, technological equipment, capital, nature and management. Information represents the extremely effective binder of the other categories of resources, used both for assistance and for their planning, coordination, direction and control. In this context, the construction, operation and management of the IT system are determinants of the entire activity efficiency.

According to the accounting professionals interviewed, accounting itself is currently perceived as an information system, an information process that collects, stores, processes, analyses and distributes information to stakeholders. They are considered to be the main suppliers of financial statements necessary for the decision-making process of internal management and the data' quality ensures a high reliability for the information system: "information technologies have improved the opportunity for the provided information ", "the information system has determined the cost and the processing time reduction and increased the efficiency and performance level ", "the data provided by the IT system is highly relevant", "human errors in processing and transmission are close to zero now".

Following the discussions with the participants in the interviews, it became obvious that the determining factors in the IT adoption and performance on a large scale within financial and accounting departments are, on the one hand, the legal regulations, and, on the other hand, they are related to corporate culture, competition and customers, professional bodies not being mentioned by the interviewed subjects. Sanctions, coercive measures of regulatory bodies cause companies to quickly align with electronic reporting requirements: "we had to change the information system to adapt to the new tax obligations, to submit all electronic declarations", "e-invoice and others novelties in terms of declarations required the implementation of a new computer program", "the operation costs for the new computer programs and the personnel training are quite high, but the sanctions cannot be ignored", "quick non-compliance with the legislation in the field, would also attract a negative images for the company in front of customers, employees and other partners", "we also have to be very attentive to the customer's needs, and their ability to use digital applications that we make available", "digitalization reduces the costs of personally, but we cannot give up employees, we would lose the direct relationship with customers", "we cannot stand passively by the competing companies action in terms of applications and digital platforms", "it is vital for us to follow the competition activity in order to provide financial and non-financial information", "as members of a corporation, we had to adapt to the digitalization requirements implemented by the other affiliated companies", "we quickly adapted, as a company, to the new technology requirements due to the openness of the staff to these technologies", "I do not consider that information technology can represent a threat to my profession in the future, it is more a support", "artificial intelligence has become part of our life, it can become an enemy only if we will allow it".

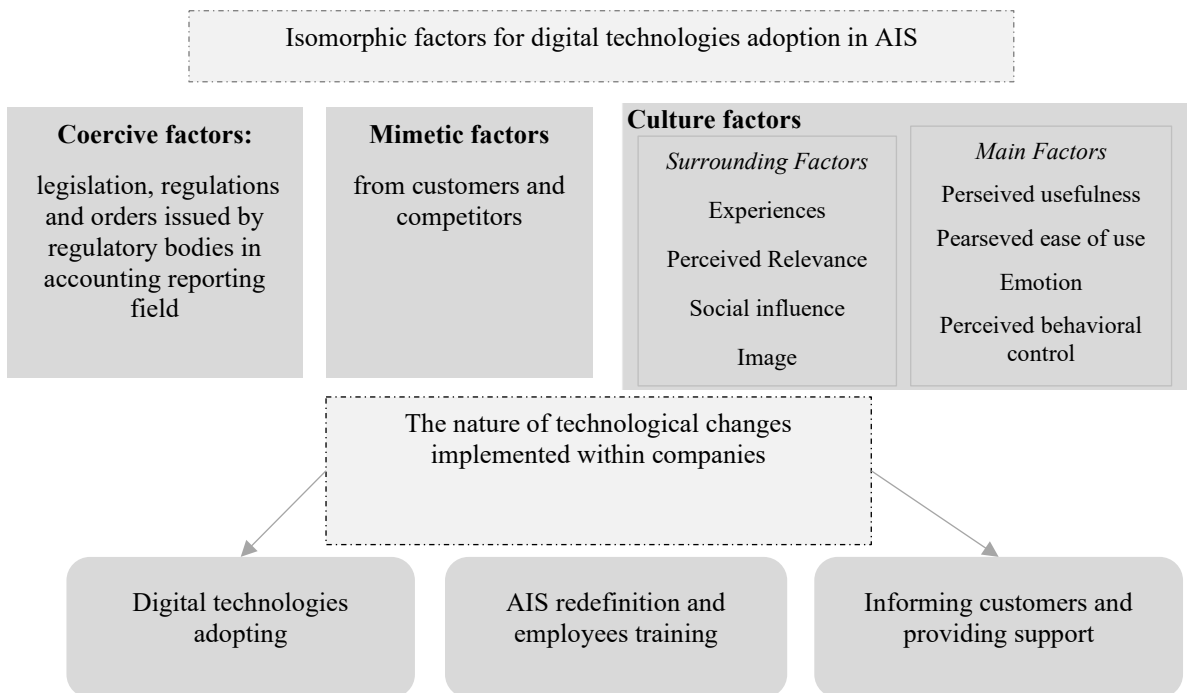


Figure 1. Graphic representation of isomorphic factors for digital technologies adoption in AIS

Source: made by authors

For the interviewed professionals, AIS at the organizational level represents a system capable of producing and distributing different information categories, processing financial and non-financial data, accounting systems are not limited to being only financial systems. Emerging technologies, especially automation, have improved the information quality processed by AIS, Big data represents a valuable resource that, when is used effectively, enhances the information quality and, implicitly, of the entire system. The use of cloud technology also has the effect of reducing waste, time, and costs through improving communication and collaboration between departments, facilitating the generation, access, sharing, analysis, publication, transparency and data quality. Automation generates efficiency by eliminating manual, repetitive and time- and human-resource-consuming work, while significantly reducing human error, and gives professionals the opportunity to focus on strategic tasks that involve creativity, ingenuity, attention to the environment, to change, collaboration. Innovative technologies ensure the raw processing of data in an easily accessible and manageable format and provide well-defined and developed connections between different data sources, ensuring "that something" that people can process and refine towards the optimal result: qualitative information. The mix of innovative technologies empowers human skills and transforms data into high-quality information needed by all stakeholders. These changes are seen as tools capable of enhancing the efficiency of companies, as an opportunity for socio-economic development and not as a threat. The opportunity provided by AIS, the effect on costs, processing time and performance, the relevance are the determinants of the OC. The elements of mission, adaptability, involvement of the culture is significantly related to the entire accounting system quality and to financial and non-financial information performance.

Conclusions

Taking into account the empirical evidence, we can conclude that innovative technologies will make more and more to disappear the cultural barriers from different organizations, technological modernization leads to culture change and partially similar evolutions for different organizations, without erasing the variety of dimensions, the changes taking place in different ways. Since innovation is the "key" to organizational survival, the innovative organizational culture, focused on internal orientation and flexibility, entrepreneurial adaptability, creativity and dynamism, imprints the way AIS works and implicitly the quality of financial and non-financial accounting information. Organizational culture acts as a complete mediator in the relationship between AIS and information quality, which implies the need for companies to move towards strengthening flexible, participative, performance-focused, innovative cultures. Respecting OC' involvement and coherence factor, through skills training programs, motivating staff, promoting teamwork, promoting an innovative environment, gives AIS high performance and efficiency and, implicitly, provides qualitative information. The main contribution of the study was to emphasize the determining role of OC in the adopting qualitative, adaptable, malleable, flexible and responsive processes and information systems, capable in providing opportunities and efficiency.

The study concludes the positive and significant impact that OC has in the financial accounting field, through the prism of the foundations, links and mechanisms of organization and operation at the organizational level, which determines the unity of the results, reduces errors and ensures an optimal level of information and AIS quality, so ensuring the standardization, improvement and perfection of AIS must be a strategic objective of companies.

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