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The Effect Of Information Technology Sophistication, Internal Control, Top Management Support And Innovative Culture On The Quality Of Accounting Information Systems

Siti Andra Wulan [1], Bobby Fisher [2]
[1,2)] Faculty of Economics and Business, Universitas Muhammadiyah Jakarta
Email: [1)] Sawandra26@gmail.com ,[2)] bobby.fisher@umj.ac.id

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ABSTRACT

In the digital era, the quality of accounting information systems is an urgent need to support effective decision making. This study aims to analyse the effect of information technology sophistication, internal control, top management support, and innovative culture on the quality of accounting information systems. This research uses a quantitative method with a survey involving 96 respondents from various companies. Data were collected through questionnaires and analysed using SEM-PLS. The results showed that the sophistication of information technology and innovative culture had a significant effect on the quality of accounting information systems. In contrast, internal control and top management support showed no significant effect. In addition, innovative culture cannot mediate the relationship between top management support and accounting information system quality. These findings provide new insights into the importance of implementing modern technology and innovative culture to improve the quality of accounting information. In conclusion, companies need to focus on technological innovation and organisational culture to ensure reliable accounting information systems.

INTRODUCTION

In the current era of technological capitalism, information is a crucial element for individuals and industries because it plays an important role in supporting the operational continuity of an organisation. Information can be defined as data that has been processed and managed to provide meaning and support the decision-making process. With this function, users are able to make better decisions in terms of quality and quantity. The growing need for information also encourages the development of accounting as an information system, which is

closely related to the application of data processing technology that is more efficient and able to process larger amounts of information (Putro, 2023). Information has a very vital role in an organisation, if a system lacks information, this can cause the system to weaken, shrink, and eventually stop operating. Therefore, this need for information also encourages the development of accounting as an information system (Harjono, 2023). The system used is computerised as an accounting information system. Accounting information systems specifically process financial data, so the information produced only includes monetary aspects in the form of financial statements. The accounting information system collects data from various transactions that occur in the company, such as purchases, sales, cash expenditures, and cash receipts (Ari Ayu & Syarifuddin, 2022).

According to Fauzan (2023) accounting information system is a collection of resources, such as human labour and devices, designed to convert financial and other data into information. This information is then conveyed to decision makers. Therefore, for a company, the use of an accounting information system aims to produce reports and meet the information needs of stakeholders, while increasing competitiveness. Accounting information system

provide significant benefits in helping the company achieve its goals. Information is useful if it meets the criteria of being accurate, complete, relevant, and available on time (Rachmanto & Aditama, 2022). In order for the company to continue its business, a quality information system is needed. Because accounting information has an important role for companies, companies need to invest in providing quality information systems (Rokhmanah & Nurhayati, 2022).

According to Puspitawati et al (2022) the quality of the accounting information system is determined by its ability to process data into information that is useful for decision makers, so that it can produce quality information. According to Puspa Sari et al (2022) the quality of the accounting information system is a measure that can be seen directly from the system itself, especially regarding the extent of interaction between users and the system. If a system has high quality, which includes user convenience, quick access, reliability, flexibility, and security to protect data from each user, then the level of user satisfaction with the information system will increase. Meanwhile, according to Intan Pratiwi (2019) the quality of the accounting information system can be seen from the *output* or information it produces. Information is considered quality if it is reliable and accurate. To obtain quality information, a system is needed that is able to process data into valuable information, with demands to produce precise, precise, and accurate information, especially in the midst of increasingly competitive competition.

From the above understanding, it can be concluded that the accounting information system is crucial for companies in providing accurate and timely financial information for decision making. A quality information system supports the competitiveness of companies to produce reliable and easily accessible information. Therefore, a quality accounting information system is very important for the success of an organisation, so that the system can provide quality information for management.

The phenomenon of inflexible accounting information systems, accounting information systems are said to be inflexible because they are unable to meet the specific information needs required by the company. This inability can be caused by a lack of integrity in the system or because the system is still manual and not based on information technology, which results in delays in the preparation of financial reports. In addition, the applications used have not been able to adapt to the specific needs of each company, showing limitations in adjustment and customisation which make them less effective and less flexible (Puspitawati et al., 2022). Meanwhile, accounting information systems are said to be flexible because they can quickly and accurately record various transactions, and adjust to the basic needs of the business. This ability allows the system to adapt to changes in the volume and type of transactions, as well as company-specific policies and procedures. Thus, the system supports efficient operations and appropriate decision making (Nur, Azis, & Nianty, 2024).

Master Cup, a new company in the field of food and beverage packaging processing located in Gedangan, Sidoarjo, implemented an accounting information system to manage raw material purchases. Within two years of its establishment, the company had grown rapidly due to the increase in restaurants and cafes. The purchasing process starts with the Head of Production checking the materials and making a requisition report to the admin, who then creates a *purchase order* (PO) for the *supplier* and confirms the availability of the goods before it is approved by the manager and paid by the head of finance. However, Master Cup faces obstacles in recording and compiling data because purchasing is not handled by one specific person, but by admin and *marketing staff* when the admin is absent. In addition, the recording of goods received is done by the head of production, not the head of the warehouse. These inaccuracies result in suboptimal work (not in accordance with the accounting information system) and contribute to weak internal controls, resulting in incorrect information and inappropriate managerial decisions. This is because the system is not optimal, even though the accounting information system is implemented, use that is not in accordance with established procedures causes the effectiveness of the system to decrease and makes the accounting information system not qualified (Mudjiono et al., 2023).

The phenomenon of accounting information systems at UD. Dian Co0klat Kediri is a company that produces chocolate-based cakes and candies with all processes carried out manually. Currently, the company documents cash sales transactions using notes, but this manual recording system causes problems in financial reporting. The owner has difficulty in recording transactions to the ledger, which results in delays in sales information. System weaknesses include limited production output, risk of manipulation, and less reliable information. To improve the efficiency and accuracy of sales data management, a computerised accounting information system is required, which is also expected to assist management in making the right decisions for the continuity of the company. Due to these factors, manually implemented information systems do not meet the quality standards required for good company operations and management (Sahara et al., 2023).

Another phenomenon is that BPR Supra Astra persada is ready to provide services to the community through various banking products and services. However, companies that already have this system still face shortcomings, namely processing cash expenditure data for stationery costs which are still carried out using manual recording. This condition has an impact on delays and inaccuracies in producing information so that the accounting information system is still not qualified (Azna et al., 2023).

One of the factors that has a direct impact on accounting information systems is the sophistication of information technology. Information technology sophistication is a series of increasingly advanced technological developments, which are able to help a job to obtain information more quickly and produce relevant and reliable information (Hendrawan, 2022). Information technology sophistication is defined as a multidimensional construct that includes the nature, complexity, and interconnectedness of users and management of information technology, combining both aspects related to the use of information systems and information management systems (Nurhayati, 2022). Meanwhile, according to Zahara et al., (2023) the rapid sophistication of information technology today has produced various systems designed to make it easier for humans, especially in producing high quality information. Companies that adopt information systems that are more sophisticated and supported by modern technology-based applications are expected to significantly improve the sustainability of business performance. This allows companies to produce reports that are not only timely and accurate, but also trustworthy and used as a basis for better decision-making. Thus, modern technology plays an important role in supporting the effectiveness of the company's overall operations so that the accounting information system will be of higher quality. Several studies have been conducted regarding the effect of information technology sophistication. According to (Pratiwi & Kuraesin, 2022) sophistication of information technology affects the quality of accounting information

systems. However, there are differences in research (Sari et al., 2019) that information technology sophistication has no effect on the quality of accounting information systems.

The second factor that can affect the quality of accounting information systems is internal control. Internal control is a process implemented by the board of commissioners, management, and other related parties, which is designed to provide adequate assurance regarding the achievement of financial reporting reliability, operational effectiveness and efficiency, and compliance with applicable laws and regulations (Aisah et al., 2022). According to Safitri & Hwihanus, (2023) Internal control is a system that supports the achievement of company goals, which includes stages ranging from planning, implementation, supervision, to reporting with controlled governance so that activities run effectively and efficiently. In internal control, there are various processes that are influenced by human resources and information technology to achieve organisational goals (Safitri & Hwihanus, 2023). According to Wijaya & Ihsan Al Faruq, (2021) internal control is an organisational plan along with coordinated methods implemented within the company to protect assets, ensure the accuracy and reliability of accounting data, improve efficiency, and ensure compliance with management policies. Meanwhile, according to internal control in this case, it acts as a management support tool to carry out the control function effectively. With a good control structure, management can manage company activities more optimally. In addition, management can also ensure that the information contained in the reports received is accurate and reliable, thus supporting better decision making and this control plays a role in ensuring the quality of the accounting information system (Welly et al., 2023). Several studies have been conducted related to internal control. According to (Mardani & Yudantara, 2023) internal control affects the quality of accounting information systems. However, there are differences in research (Atharrizka et al., 2021) internal control has no effect on the quality of accounting information systems.

The third factor that can affect the quality of accounting information systems is top management support. Top management support is defined as individuals with high positions who are responsible for achieving certain goals and making strategic decisions (Sari, 2024). According to Wulandari et al., (2023) top management support includes providing and necessary information, determining system goals and objectives, conducting system evaluations, and allocating funds. According to (Wiyoga & Putra, 2022) top management support has a very important role in running a business to improve company performance. This support contributes to meeting the needs of the company, so that the sustainability and performance of information systems can run better. Meanwhile, according to one form of top management support is the provision of facilities. These facilities include training that aims to assist system users in carrying out system-related tasks. Managers can also motivate system users to take advantage of accounting information systems, which in turn will improve the quality of accounting information systems, such as accuracy, reliability, and user convenience. Several studies have been conducted regarding top management support. According to Pratiwi, (2019) top management support has a positive effect on the quality of accounting information systems. However, there are differences in research (Kibtiyah, 2022) top management support has no effect on the quality of accounting information systems.

In addition to the three factors that can affect the quality of accounting information systems is an innovative culture. Innovative culture in an organisation is a collection of assumptions, values, beliefs, attitudes, and behaviours of organisational members that support the creation and development of products, services, and innovation processes within the organisation (Siregar, 2021). Innovative culture is a process that changes the attitude, behaviour and mindset of an employee to encourage changes in work patterns, governance and management methods applied, with the aim of improving their behaviour and performance (Frinaldi, 2023). An innovative culture linearly creates an atmosphere that challenges new thoughts and ideas, and enhances co-operation between individuals. A cohesive organisation will create a work environment with a climate that supports individuals to create creativity through

the development of new products and services. More than that, an innovative culture facilitates all forms of creativity, thus building confidence that the creative behaviour carried out has meaning and is highly valued by the organisation (Pratita & Salendu, 2021). Meanwhile, according to Andriani, (2023) organisational performance will be better prepared to face competitive competition if it has an innovative work culture, as well as support from all members of the organisation. This innovative culture also affects the desire of individuals to implement new ideas, products, processes, and strategies in the work carried out in the company, as well as affecting the quality of accounting information systems. Several studies have been conducted related to innovative culture. According to (Yanti & Pratiwi, 2022) innovative culture affects the quality of accounting information systems. However, there are differences in research (Nurleli, 2024) that innovative culture has no effect on the quality of accounting information systems. The difference between this study and previous research lies in the use of independent variables used to reveal a clearer relationship to the dependent variable under study. The novelty in this study can also be seen from the use of mediating variables that have never been applied in previous similar studies, thus allowing a more in-depth analysis of the topic under study.

Researchers use contingency theory, agency theory and stewardship theory as the basis for this research. Contingency theory is a theory that emphasises that there is no best way to manage organisations or information systems, including accounting information systems. according to this theory, the effectiveness of a system is highly dependent on the compatibility between internal and external organisational factors. In the context of accounting information system quality research, contingency theory is widely applied to understand how certain variables play a role in determining the accounting information system in an organisation. Agency theory, focusing on the relationship between agents (management) and principals (stakeholders), suggests that the quality of good accounting information systems can help management (agents in carrying out the internal control functions expected by principals. The stewardship theory of management support and innovative culture focuses on the concept that individuals and managers act as stewards or servants of organisational interests, not just personal interests.

LITERATURE REVIEW

Information technology sophistication refers to the ability and complexity of technological systems used in organisations to manage and process information. Contingency theory teaches that the application of information technology sophistication in accounting information systems must be tailored to the specific conditions of the organisation. The larger and more complex an organisation is, the greater the need for technology. With the right technology, accounting information systems can provide faster, more accurate, and relevant information, which supports better decision making. This increasingly sophisticated information technology can improve the quality of information produced by the organisation. Ideas commensurate with this are also found in research Pratiwi (2022) , Zalukhu et al., (2024) , Sudir et al., (2022) , Jaya, (2021) which reveals that the more sophisticated the information technology, the higher the quality of the information system. based on this, the hypothesis is formulated as follows:

H1: Information technology sophistication has a positive effect on the quality of accounting information systems

Internal control is a system created by a company to ensure all activities run properly and in accordance with existing rules. It includes measures that help maintain data accuracy, information security, and ensure each process is carried out in an efficient manner. According to agency theory, there is a potential conflict of interest between owners and managers, as managers who manage the company have greater access to information and may make decisions that favour themselves. The existence of internal control allows the principal to monitor the performance of the agent in real-time, thus giving the principal access to valid and

reliable data for decision-making, so as to minimise the opportunity for the agent to manipulate data or opportunistic actions that can harm the interests of the company. Ideas commensurate with this are also found in research Utama et al., (2022) , Nurhayati (2023) , Nurleli (2024) the better the internal control implemented, the better the quality of the accounting information system. Based on this, the following hypothesis is formulated:

H2: Internal control has a positive effect on the quality of accounting information systems.

Top management is the group of people who are at the highest level in a company, who have the responsibility to make important decisions that can determine the direction of the company. Top management plays an important role in providing the resources needed to develop and maintain accounting information systems. The support of top management can encourage the information accounting system to function properly, thus helping the company achieve the desired goals. This theory also encourages managers to innovate and think about the long-term performance of the company. Thus, top management that applies the principle of stewardship focuses on the sustainability and quality of the accounting information system to achieve overall company goals. Ideas commensurate with this are also found in research Putra et al., (2020) , Dina & Eni (2022) , Nurmaulida et al., (2023). With the application of optimal top management support, it will make a quality accounting information system. Based on this, the following hypothesis is formulated:

H3: Top management support has a positive effect on the quality of accounting information systems

An innovative culture requires the company to continuously put forward new ideas, improve existing processes, and find better solutions to challenges. It emphasises the company's creativity in taking risks so that the company can adapt quickly. By promoting innovation, it will encourage companies to continue to update and improve the quality of accounting information systems so that they are more responsive and efficient for users. Innovative culture supports employees to play an active role in developing quality accounting information systems, not only because of job demands, but because they have a responsibility and concern for the progress of the organisation. Ideas that are commensurate with this are also found in research Suryani et al., (2024) , Asmawati & Alie, (2023) , Purnata & Suardikha, (2019) with the implementation of organizational culture in the company, it will help information systems to be of higher quality. Based on this, the following hypothesis is formulated:

H4: Innovative Culture Positively Affects the Quality of Accounting Information Systems

Top management support is crucial to the success of an organisation, especially when it comes to strategy implementation and innovation. Top management is responsible for setting the vision, mission and strategic goals of the organisation, as well as providing clear direction to all team members. Their support creates commitment and motivation at all levels of the organisation, which is critical to overcoming challenges and achieving success.

In this study, there is no current research that supports the formation of existing hypotheses, because this mediating variable is a renewal of the results of similar research that has existed before. However, based on the explanation above, the researcher believes that management support can be mediated by an innovative culture on the quality of accounting information systems. Based on this, the following hypothesis is formulated:

H5: Top Management Support Can Be Mediated by Innovative Culture on the Quality of Accounting Information Systems

METHODS

This study uses a type of quantitative research using the survey method, where this survey method makes concepts that were previously said to be abstract become more concrete or verify empirically and generalise from samples to populations. Researchers use survey methods

on the grounds that research with survey methods can quantitatively describe the tendencies, attitudes or opinions of a particular population by examining existing samples and populations.

This survey research takes a positivist view, where this method is used to test certain theories by detailing specific hypotheses, then collecting data to support or refute these hypotheses and examining the relationship between variables. This variable is measured by research instruments consisting of numbers so that it is analysed based on statistical procedures. This study aims to test the hypothesis proposed to describe Information Technology Sophistication, Internal Control and Top Management Support mediated by Innovative Culture on the Quality of Accounting Information Systems.

Evaluation of the Measurement Model (*Outer Model*)

Evaluation of the measurement model or *outer model* is a measurement model that is used to determine that the measurements used are valid and reliable.

Validity Test

The instrument validity test is carried out to show the validity of the instrument to be used in research. According to Ono, (2020) validity is a measure that shows the level of validity and validity of the instrument. The definition of validity shows the accuracy and suitability of the measuring instrument used to measure variables. A measuring instrument can be said to be valid if it is truly appropriate and answers carefully about the variable being measured. Validity testing in this study uses convergent and discriminant validity tests.

1) Convergent Validity Test
2) Discriminant Validity Test

Inner Model Analysis

Inner model analysis is a structural test to assess whether the structural model created is accurate. Inner model analysis, assessed through the following indicators:

a. Collinearity test
   In the first step, researchers should check the structural model for potential collinearity problems. This can be measured by measuring the variance inflated factor (VIF). If the estimation results show the inner VIF value is less than 5 then there is no multicollinearity between variables in the model.
b. Significance Test
   After ensuring that collinearity is not a problem, the next step is to evaluate the significance and relevance of the structural model relationships. Evaluation of the significance between variables is done by looking at the t-statistic or p-value. If the calculated t-statistic is greater than 1.96 (t-table) or the p-value of the test results is smaller than 0.05, there is a significant influence between the variables.
c. Test f Square
   The f-square size shows how much influence the variables have in the structural model. In testing the direct effect hypothesis, the f-square value is categorised into 3 criteria, namely f-square 0.02 low, 0.15 moderate, and 0.35 high. Meanwhile, the f-square of the mediation effect is called the upsilon (v) statistic which is obtained by the following formula:

Description: $\beta^2_{MX}\beta^2_{YM.X}$

β^2_{MX} = the square of the regression coefficient β between the dependent variable (X) and the mediator (M).

$\beta^2_{YM.X}$ = the square of the regression coefficient β between the mediator (M) and the dependent variable (Y0, controlling for (X).

a. Coefficient of Determination or R Square (R^2)
   The R^2 statistical measure illustrates the overall effect of exogenous or endogenous variables on other endogens. R^2 values of 0.75, 0.50, and 0.25 can be interpreted as strong, moderate, and weak models.
b. Predicitive Relevance (Q^2)
   The predictive accuracy of the PLS model can be done by calculating the Q^2 value, this calculation is based on the blindfolding procedure in the SmartPLS programme. The model is considered to have predictive relevance if the Q^2 value> 0 and vice versa is considered to have less predictive relevance if the Q^2 value < 0. Ghozali (2021) in his book explains that the Q^2 predictive relevance value of 0.02 indicates that the model is weak, 0.15 indicates that the model is moderate, and 0.35 indicates that the model is strong.
c. SRMR
   Standarized Root Mean Square Residual (SRMR) is a measure of model fit, which is the difference between the data correlation and the estimated correlation matrix model. Values less than 0.10 or 0.08 indicate a good model fit.
d. PLS Predict
   PLS is an SEM analysis with predictive purposes, so it is necessary to develop a measure of model validation to show how good the predictive power of the proposed model can be done through PLS predict. To show that the PLS results have a good measure of predictive power, it needs to be compared with the basic model, namely the linear regression model (LM). The PLS model is declared to have predictive power if the RMSE (Root Mean Squared Error) or MAE (Mean Absolute Error) size of the PLS model is lower than the linear regression model.

RESULTS

Data collection in this study was carried out on managers, which was carried out by distributing questionnaires via Google *form* to companies. In distributing this questionnaire, the questionnaire returned with the initial number that had been targeted for distribution.

Table 3 Sample Response Rate

Description	Total
Calculated Sample	68
Usable sample response	96
Response rate	>100%

Source: processed, 2025

Based on table 3 above, the number of samples calculated for research needs is 68 respondents. However, in practice, the amount of data that was successfully collected and met the validity criteria reached 96 respondents with a percentage of >100%. In this study, the description of respondents carried out as 96 people from various companies taken randomly.

Table 4 Gender of Respondents

Gender	Total	Percentage
Male	39	40,6%
Women	57	59,4%
Total	**96**	**100%**

Source: processed, 2025

Based on Table 4 above, it can be concluded that the majority of respondents are female with a percentage of 59.4% while male respondents have a smaller percentage, namely 40.6%. This shows that the female gender dominates in this study, while the female gender is less.

Table 5

Age	Total	Percentage
Under 26 Years	24	25%
26 years to 35 years	63	65,6%
36 years to 55 years	9	9,4%
55 years and above	0	0
Total	**96**	**100%**

Source: processed, 2025

Based on table 5 above, it shows that the majority of respondents in this study are in the age range of 26 to 35 years with a percentage of 65.6% followed by the age group below 26 years with a percentage of 25%. The 36 to 55 years age group represents only 9.4% while there are no respondents aged 55 years and above. This shows that this study mostly involves individuals who are in their productive age or young adults.

Table 6. Education Level of Respondents

Last Education	Total	Percentage
D3	5	5,2%
S1	80	83,3%
S2	9	9,4%
S3	2	2,1%
Total	**96**	**100%**

Source: Data processed, 2025

Based on the table above, it shows that the majority of respondents in this study have the last level of education S1, with a percentage of 83.3%, which indicates that respondents generally have a higher education background. Respondents with D3 and S2 last education represent 5.2% and 9.4% respectively, while respondents with the highest level of education, namely S3, are only 2.1%. This shows that the study involved respondents with a fairly diverse level of education, with the dominance of S1 education level.

Table 7. Managerial Level of Respondents

Managerial Level	Total	Percentage
Supervisor	43	44,79%
Manager	42	43,75%
Commissioner	6	6,25%
Directors	5	5,21%
Total	96	100%

Source: Data processed, 2025

Based on table 7 above, it shows that the majority of research respondents are at the managerial level of Supervisors 44.79% Managers 43.75%, which together account for almost 90% of the total respondents. Respondents at the commissioner 6.25% and Directors 5.21% levels have smaller contributions, but still provide representation at the higher managerial levels. This distribution reflects that the study is dominated by middle managerial levels (Supervisors

and Managers), which is relevant to the purpose of the analysis if focused on these roles within the organisation.

Table 8. Length of Service in Respondent's Position

Length of Service	Total	Percentage
1 Year	28	29,2%
2 to 5 Years	58	60,4%
6 to 10 Years	10	10,4%
Total	**96**	**100%**

Source: Data processed, 2025

Based on table 4.6 above, the majority in this study have work experience in the range of 2 to 5 years with a percentage of 60.4%. The group with 1 year of work followed with a percentage of 29.2% while the group with 6 to 10 years of experience only totalled 10.4%. This distribution indicates that the majority of respondents are in the early to middle stages of their careers, which can be an important indicator in analyses related to work experience and its relationship with other variables.

DISCUSSION

The Effect of Information Technology Sophistication on the Quality of Accounting Information Systems

The sophistication of information technology plays an important role in improving the quality of accounting information systems, especially in terms of efficiency, accuracy, and relevance of the information produced. Sophisticated information technology allows the data management process to be faster, safer, and more accurate, thus supporting better decision making in the organisation. In accordance with contingency theory, the adoption of appropriate technology must be tailored to the needs and complexity of the organisation, because the larger and more complex an organisation is, the greater the need for technology that supports optimal information management. Previous research, such as Pratiwi (2022) , Zalukhu et al., (2024) , (Sudir et al., 2022) , has shown that the sophistication of information technology contributes significantly to the quality of accounting information systems. The findings of the current study are also consistent with previous studies, confirming that sophisticated information technology significantly improves the quality of accounting information systems.

The Effect of Internal Control on the Quality of Accounting Information Systems

Internal control is a system designed to ensure that every company activity runs according to the rules, maintain data accuracy, and improve process efficiency. This system helps ensure that the data entered into the accounting information system is accurate, reliable, and supports proper decision making. Based on agency theory, internal control also serves to reduce conflicts of interest between owners and managers by providing principals with access to valid and reliable data, thereby minimising data manipulation or opportunistic actions. Previous research, such as that conducted by Utama et al., (2022) (Nurhayati, 2022) (Nurleli, 2024) , shows that the better the internal control implemented, the higher the quality of the accounting information system. However, the results of the current study show that although internal control has a positive effect on the quality of accounting information systems, this effect is not statistically significant.

The Effect of Top Management Support on the Quality of Accounting Information Systems

Top management has an important role in ensuring the success of accounting information systems by providing the necessary resources, establishing relevant information needs, and

evaluating overall system performance. Support from top management reflects their role as stewards responsible for ensuring the sustainability and quality of accounting information systems in order to achieve company goals. Previous research, such as that conducted by Putra et al., (2020) , Dina & Eni (2022) , Nurmaulida et al., (2023) , shows that top management support can contribute significantly to the quality of accounting information systems. However, the results of this study are different, where top management support has no significant effect on the quality of accounting information systems.

The Effect of Innovative Culture on the Quality of Accounting Information Systems

Information technology utilisation is the application of hardware, software, and communication networks to manage data and information efficiently. It includes the adoption of new technologies that enable business processes to run faster, more accurately and more securely. In organisational technology theory, the utilisation of information technology is considered a key element that supports the success of information systems as these technologies enable better data integration and faster decision-making. Companies that actively use information technology tend to be able to better respond to changes in the business environment. The use of technology also allows companies to monitor activities in real-time, minimise the risk of errors, and increase information transparency. By adopting the right technology, employees are encouraged to be more efficient in utilising the system, resulting in better accounting information system quality. This is also reinforced by research by Rahmawati & Suryana (2023), Hasanah et al. (2022), and Wijaya & Pratama (2021), which state that companies with good information technology can be more responsive to organisational needs, resulting in a quality accounting information system.

Mediation of Innovative Culture on the Effect of Top Management Support on the Quality of Accounting Information Systems

Top Management Support has a very important strategic role in creating conditions that support the development and improvement of the quality of Accounting Information Systems. Theoretically, top management that provides support can facilitate the adoption of new technology, provide the necessary resources, and establish policies that encourage the improvement of the quality of accounting information systems. This happens because decisions and commitments made by top management will directly affect processes related to the development and maintenance of accounting information systems, such as technology selection, employee training, and system improvements. However, in this study, the analysis results show that although top management support has a positive effect on the quality of accounting information systems, the relationship is not statistically significant, which indicates that the effect of top management support on the quality of accounting information systems is more indirect or may be influenced by other factors not identified in this study.

On the other hand, top management support was also shown to have a significant influence on innovative culture. Support from top management in this case creates an environment that encourages the development of new ideas, experimentation, and continuous renewal. Top management that actively encourages innovation within the organisation will more easily form an innovative culture that supports adaptation to technological changes and developments, including in terms of managing accounting information systems. Therefore, it can be concluded that top management support serves as a predictor that strengthens the innovative culture in the organisation, which in turn can contribute to improving the quality of accounting information systems. However, the results also show that innovative culture cannot act as a significant mediator between top management support and accounting information system quality. This means that although top management support has a positive effect on innovative culture and innovative culture has the potential to improve the quality of AIS, the

mediation relationship between top management support, innovative culture, and accounting information system quality is not significant and innovative culture is only a consequence.

CONCLUSION

Based on the results of the research and discussion previously described, it can be concluded that: 1) Information technology sophistication has a significant positive effect on the quality of accounting information systems. 2) Internal control has no effect on the quality of accounting information systems. 3) Top management support has no effect on the quality of accounting information systems. 4) Innovative culture has a significant positive effect on the quality of accounting information systems, although the effect is relatively weak. 5) Innovative culture does not mediate the effect of top management support on the quality of accounting information systems, but only as a consequence.

LIMITATION

This study has several limitations that need to be considered. *Firstly, the* study was limited to a relatively small sample, which may affect the ability to generalise the results to a larger population. Therefore, research with a larger and more diverse sample is needed to test whether these findings are widely applicable. *Secondly,* this study uses a quantitative approach with path analysis, which focuses on statistically measurable relationships between variables. While providing clear insights, this approach cannot delve deeper into the dynamics or contextual factors that influence the relationships between variables. Qualitative research or mixed-method approaches can help dig deeper into practitioners' perspectives and uncover more complex factors. *Third,* this study only considers several factors such as information technology sophistication, innovative culture, internal control, and top management support, while other factors such as human resource competence or external conditions that can affect the quality of accounting information systems are not included in the research model. Further research can expand the variables studied to get a more comprehensive picture.

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