

**THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS, GOOD CORPORATE GOVERNANCE, CORPORATE SOCIAL RESPONSIBILITY ON COMPANY PERFORMANCE MEDIATED BY ORGANIZATIONAL CULTURE**

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**Abstract:** This study aims to find out and examine whether accounting information systems, good corporate governance and corporate social responsibility affect company performance mediated by organizational culture. The research method used is quantitative with primary data in the form of distributing questionnaires to 4 and 5 star hotels in the West Nusa Tenggara region. The technique used to analyze the data is the Structural Equation model – partial least squares (SEM-PLS) method with SmartPLS 3. The results of this study indicate that the accounting information system has an insignificant positive effect on company performance, good corporate governance and corporate social responsibility have a positive and significant effect on company performance. Accounting information systems and good corporate governance have a positive and significant effect on organizational culture while corporate social responsibility has an insignificant positive effect on organizational culture. accounting information systems and good corporate governance have a positive and significant effect while corporate social responsibility has a positive and insignificant effect.

**Keywords:** *Accounting Information System, Good Corporate Governance, Company Performance*

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## **1. Introduction**

Facing free competition requires companies to improve their performance. Because of these pressures, companies need to innovate and grow in order to continue existing in the market and to compete with other businesses. At this point, the company will be unable to compete unless it can provide the best value to consumers, particularly in the tourism industry (Nurkholis, & Andayani, 2021). Tourism is the most important part of economic growth, this is evidenced by being the largest source of foreign exchange coming from the sector (Widiasa, 2020).

West Nusa Tenggara Province is an attractive tourist destination such as tourist attractions, infrastructure business, hospitality, culinary and artistic and cultural uniqueness. The increasing number of tourists has led to a higher demand for hotel accommodation services (Suryani & Arifin, 2021). Hotel is a commercially managed accommodation that uses part or maybe the whole building to facilitate lodging services (Hasyim, 2018).

In response to the increasing number of tourist visits, hotel accommodation providers in West Nusa Tenggara set their vision to become the most preferred hotel through the hospitality of their partners, and innovative products as steps taken to improve performance. In general, companies are established to earn profits to maintain the company's survival (Pratiwi, 2021). Performance as a tool to measure whether the company is experiencing growth or vice versa (Hafidzi & Qomariah, 2020). Good hotel performance will be the basis for investor considerations (Fiyati & Kusnoegroho, 2021). Hotels that have good performance will be the choice of customers (Hasyim, 2018). Hotels, in addition to serving as a place of business, can attract foreign tourists; with more tourists, the amount of income received will increase and show a positive trend; therefore, its performance is no more in question (Andriyani & Damanik, 2022)

However, since the emergence of the Covid 19 pandemic which has shown a significant spread in various parts of the world and which entered Indonesia in March 2020. This situation is of course a serious problem faced by business actors because it does not only disrupt the health sector but also the tourism sector (Siregar et al., 2022). The spread of this virus has changed the order of the world community to always stay at home, all activities are carried out in the house starting from school, work or worship, traveling and others unless the situation is urgent with this change several sectors are paralyzed including tourism (Qiasy et al, 2020). The pandemic disrupted businesses and economies around the world (Mathew & Sivaprasad, 2020).

This has implications for an economic crisis marked by production activities, far away from the consumer level, away from the stock market which ultimately leads to uncertainty (Siregar et al., 2022). Many industries face major challenges related to their performance (Okaily et al, 2020). No industry is immune to this pandemic, including the tourism and hospitality industries, which have been hit the hardest. During Covid 19, international tourist arrivals are expected to decrease between 58% to 78% and international mobility will also decrease significantly by 65% in 2020 which the world tourism organization confirms (Seoki, 2022). The same thing was experienced by Indonesia, one of which was that hotels in the West Nusa Tenggara region experienced a drastic decrease in their room occupancy rate along with hotel growth based on the Central Bureau of Statistics for West Nusa Tenggara Province 2019-2021.

The performance of the hospitality business in terms of room occupancy rate in 2019 was 41,4%, there was a decrease of 12,2 in 2020, then in 2021 it was 0,41 points or 28,84%. A drastic decrease was seen in March 2020 as a result of the impact of Covid 19, but since May

2020 it has gradually increased even though it is not significant. Thus, this explains that the occupancy rate of star-rated hotel rooms before the pandemic still looked good but when Covid 19 entered, the hotel occupancy rate began to decline.

Based on the data above, a significant decrease in room occupancy rates, which has an impact on hotel revenues, while hotels continue to bear quite large expenses, decreased income makes hotels unable to pay employee salaries, operational expenses such as electricity, air conditioning cleaning and others (Syaifudin et al., 2021). Apart from the impact of the Covid 19 pandemic, the hotel business is often faced with various problems, especially internal companies (Asmana, 2020). This decrease in revenue is not without cause, but because of problems that have caused a decrease in public trust and inconvenience for services using hotel customer accommodation accommodations which have decreased automatically reducing company profits, this has led to poor hotel performance (Asmana, 2020).

One of the causes of hospitality problems that often occur is the problem of conducting credit transactions. There are positive and negative impacts on credit sales (Humaira, 2020). credit sales as additional sales that can attract guests so that sales increase but cause losses due to paying receivables that are overdue or uncollectible (Christianto, 2017). This is obviously detrimental to the hotel because, if left unchecked, previously recognized revenue will become uncollectible and the hotel will lose past sales revenue. In addition, operational activities in the administrative department where there are often human error devices, damage or loss of data will hinder the journaling process in the accounting section and there are often recording errors with a nominal value of 500 but get a discount of 50 recorded by accounting staff 500 even though it must be paid 450, this is what often causes errors (Nandasari & Ramlah, 2019).

Of the various problems, it is concluded that in following business trends, such as accounting information systems, good corporate governance, corporate social responsibility and organizational culture, there are many challenges faced internally and externally by companies, including inaccurate staff, lack of system security, abuse of authority, frequent double jobs, and still slow in implementing social programs for the community and culture that are implemented in hotels, there is still fraud, low ability and bad personality often become material for reports of poor performance. Based on the explanation of the reasons and problems, it can be concluded whether accounting information systems, good corporate governance and corporate social responsibility affect company performance? good corporate governance and corporate social responsibility towards organizational culture? Is organizational culture capable of mediating accounting information systems, good corporate governance and corporate social responsibility influencing company performance?. Hence, current study aims to reveal and examine whether accounting information systems, good corporate governance and corporate social responsibility affect company performance mediated by organizational culture.

## **2. Literature Review and Hypothesis Development**

### **2.1. TAM**

Theory technology acceptance model is a model built in analyzing and understanding the factors of acceptance of a technology user. This model was introduced by Fred Davis in 1986, aimed at explaining user acceptance of technology, and models that are considered influential (Pahri & Athanasia, 2019). Likewise, this theories predict technology acceptance related to

users' work or explain the causal relationship between user convenience and information system benefit beliefs, behavior needs and goals (Irawati et al., 2020).

## **2.2. Theory Agencies**

The company is a group of people divided into two parties, namely the management (agent) and the owner (principal) related to one contract and an agency relationship is created. This theory was developed by a Harvard professor Michael Johnson that management acts in its own interest with full awareness, not being fair and wise towards shareholders (Melawati et al., 2016). The difference in interests between the agent and the principal creates a conflict that triggers unnecessary costs (Ayunitha et al 2021).

## **2.3. Legitimacy Theory**

Legitimacy theory explains when a company has a contract with the community. The company can survive if the community feels that the company is running according to the same wishes between the company and the community (Naek & Tjun, 2020). One way companies do to gain legitimacy is through disclosure of corporate social responsibility (Wiyuda & Pramono, 2020). Disclosure as a way to gain profit and improve legitimacy (Putri & Dwirandra, 2018).

## **2.4. Accounting Information System**

The accounting information system has an important role, its success depends on the ease and use by users organized by the company (Kartika, 2018). Accounting information systems as a support in carrying out managerial tasks from planning, organizing, decision making, to resources that can be utilized (Al-Waeli et al., 2020).

## **2.5. Good Corporate Governance**

Good corporate governance and risk management structures can strengthen company performance (Bastomi et al, 2017). The application of good corporate governance is beneficial for companies in the long term as a supporter of company growth can increase added value and performance to face increasingly competitive business competition (Kuncorowati et al., 2021).

## **2.6. Corporate Social Responsibility**

Corporate social responsibility (CSR) can be defined as "a company's reciprocity for society and the environment because businesses take advantage of the community environment," and it encompasses a wide range of activities that go beyond mere legal compliance (Adnyani et al. 2020). A corporate social responsibility system that pays attention to the community free of charge in business activities and interactions with stakeholders, which is not just profit as the main objective (Naek & Tjun. 2020).

## **2.7. Organizational Culture**

Organizational culture as a pattern of assumptions of a group that is learned or solves problems both external adaptation and internal integration, to be considered then teaches all forms of thinking, acceptance and feeling right (Noviani, 2018). Organizational culture is an important parameter for organizational continuity in the form of values, beliefs, norms, assumptions for carrying out activities in an organization (Gunawan, 2017).

## **2.8. Company Performance**

Performance is an expression of the condition of all parts of the company for a certain period of time where the resources from the results are affected by the company's operational activities (Naek & Tjun, 2020). Company performance as a tool to find out whether the company is experiencing growth or vice versa (Hafidz & Qomariah, 2020). Company performance as a basis for consideration of investors to estimate future prospects and investment (Fiyati & Kusnoegroho, 2021).

## **2.9. Hypothesis Development**

### **2.9.1. The Influence of accounting information systems on company performance**

TAM is a tool used by humans and a source of capital in the company influences data processing to produce useful accounting information for the basis of company decision making (P. Y. A. Putri, 2019).

The theory discussed earlier strengthens the research conducted by Saputra & Mauliansyah (2019), Al-Waeli et al. (2020), P. Y. A. Putri (2019), and Prastika & Djauhar (2017) that the accounting information system affects the company's performance. Thus, the better the use of accounting information systems the better the company's performance, the accounting information system significantly affects the company's performance. The hypothesis is constructed on the basis of theory and existing research.

H1: Accounting information systems affects company performance

### **2.9.2. The Influence of Good Corporate Governance on Company Performance**

The application of good corporate governance is expected to be able to control the functions and tasks of management so that they work for stakeholders and also management. In the short term, it can minimize abuse of authority, increase share value, efficiency and decision making (Safhira, 2019). While the application has the potential to improve the company's image in the long run (Fiyati & Kusnoegroho, 2021).

The theory discussed above strengthens the research carried by Mulyadi (2021), Napitupulu et al. (2020), Hermuningsih et al. (2020) & Devy et al. (2021), that good corporate governance influences company performance. Hence, the higher the index shows the better the company's performance, this means that good corporate governance is able to improve company performance. Based on the theory and the research that had been done before, a hypothesis was made as follow.

H2: good corporate governance affects company performance

### **2.9.3. The Influence of corporate social responsibility on company performance**

Community legitimacy is the most essential factor for the survival of the company, therefore the company gains legitimacy by means of disclosure of corporate social responsibility, in which data becomes an entry point for company profits while at the same time improving company legitimacy (Putri & Dwirandra, 2018).

Based on what was discussed above strengthens the research conducted by Suttipun (2018), Naek & Tjun (2020), (Ulaikha, & Lestari (2021) & Adnyani et al. (2020). CSR is strategically very important for businesses to be competitive, so corporate social responsibility significantly affects company performance. On the basis of the theory and prior research, a hypothesis was developed as follow.

H3: corporate social responsibility influences company performance



#### **2.9.4. The Influence of accounting information systems on organizational culture**

The role of accounting information systems and organizational culture are closely related (Gunawan & Hermawan, 2020). Good habits or culture will have an impact on the quality of the resulting accounting information system so that it will improve company performance (Noviani, 2018).

Based on what was discussed above strengthens previous research (Hasanuh & Diana, 2016); (Murni & Juliarsa, 2018); (Cahyanti & Suartana, 2018) highlight that the accounting information system influences organizational culture. As such, the more effective the implementation of information systems and can implement the culture, the performance will increase rapidly. On the basis of the theory and prior research, a hypothesis was developed as follow.

H4: There is an influence of accounting information systems on organizational culture.

#### **2.9.5. The Influence of good corporate governance on organizational culture**

The implementation of good corporate governance and organizational culture are interrelated so that if both are implemented together they will complement each other but both are guidelines so that the implementation of both requires great socialization and control of the company as the holder of control (Golda, 2015). Organizational culture will shape the characteristics of employees who work well, so the company will easily implement good corporate governance (Nurhasisal, et al. 2019).

Based on what was discussed above strengthens previous research (Putri, 2012); (Lestari, 2013); (Darmayanti et al, 2020), that good corporate governance has an effect on organizational culture. On the basis of the theory and prior research, a hypothesis was developed as follow.

H5: There is an influence of good corporate governance on organizational culture

#### **2.9.6. The Influence of corporate social responsibility on organizational culture**

The implementation of corporate social responsibility makes a positive contribution to changing routines and mindsets from seeking social and environmental benefits in the long term so that it is stated that corporate social responsibility can change the culture that has been adopted by the company (Ulfiyatin, 2019).

Based on what was discussed above, it strengthens the research carried out previously (Ulfiyatin, 2019); (Sitinjak, 2015); (Olivia & Kusumawati, 2018) which emphasize that corporate social responsibility influences organizational culture. corporate social responsibility is a good factor and is able to support the success of a good culture to increase corporate value and the welfare of the surrounding community environment.

H6: There is an influence of corporate social responsibility on organizational culture.

#### **2.9.7. The Influence of accounting information systems on company performance with organizational culture as a mediating variable**

Accounting information systems are created to meet needs and are formed by organizational structures, business process lines and culture so that their success is not only efficiency in reducing costs, resources, time and but also involving cultural development (Ramadhan & Fachruddin, 2017) culture creates cohesion between members for the design of the company's accounting information system so that it cannot change the values that become the culture of a company. As a result, the system must be made in such a way as to be accepted so that culture becomes a part of the information system (Tripambudi & Adityawarman, 2014).

Based on what was discussed above strengthens previous research (Bachmid, 2016); (Murni & Juliarsa, 2018); (Ramadhan & Fachruddin, 2017) which highlight that accounting information systems influence company performance mediated by organizational culture. In this case, in a good accounting information system, there is an organizational culture that has been implemented properly.

H7: there is an influence of accounting information systems on company performance with organizational culture as a mediating variable

#### **2.9.8. The Influence of good corporate governance on company performance with organizational culture as a mediating variable**

Good corporate governance system or structure that can both manage the company in the form of physical and behavioral while culture forms the attitude and personality of the individual (Y. P. Sari et al., 2020). Culture is very vital to anticipate opportunistic behavior while good corporate governance can minimize the opportunistic nature of management so that it has an impact on performance (Putri, 2012).

Based on what was discussed above strengthens the research conducted previously (Gilang & Nanda, 2015); (Bismantara & Wirakusima, 2019); (Sunardi, 2017) that good corporate governance influences company performance mediated by organizational culture. The better the implementation of good corporate governance because there is a strong and consistent culture.

H8: there is an influence of good corporate governance on company performance with organizational culture on mediating variables

#### **2.9.9. The Influence of corporate social responsibility on company performance with organizational culture as a mediating variable**

The implementation of corporate social responsibility creates a good organizational culture by building a solid and good cultural mechanism for employees. If it is implemented properly, it will become a company instrument (Ulfiyatin, 2019). Culture can shape attitudes and behavior for maximum performance while corporate social responsibility preserves a healthy work environment so that employee welfare is created (Gemiharto & Elfira, 2021).

Based on what was discussed above, it strengthens the research carried out previously (Sitinjak, 2015); (Olivia & Kusumawati, 2018); (Ruhbaniyah, 2021) that corporate social responsibility influences company performance supported by organizational culture. If corporate social responsibility has been implemented properly, there will also be a good culture so that it will improve company performance.

H9: there is an influence of corporate social responsibility on company performance with organizational culture as a mediating variable

#### **2.9.10. The Influence of organizational culture on company performance**

Culture is something that must be obeyed and is very inherent in the company both in work, communication or habits that are hereditary (Santoso, 2018). The culture adopted by the company has an important influence on achieving company goals (Putri, 2012)

Based on what was discussed above strengthens the research conducted previously (Putri, 2012), (Arifin 2014); (Santoso et al. 2020) which emphasize that organizational culture greatly influences company performance. Organizational culture is an important factor in improving company performance. Hence, the better the culture applied in an organization, the better the performance of the organization.

H10: there is an influence of organizational culture on company performance

### **3. Research Method**

This study used a quantitative research methodology classified as association research, which tries to establish the relationship or influence between two or more variables. The population for this study were consist of managers, financial staff and HRD of 4- and 5-star hotels. The determination of the sample for this study used non-probability sampling and non-probability sampling with convenience sampling technique, which took samples in accordance with the provisions of the sample from the population that is the easiest to obtain and reach due to limitations of time, cost and effort. The sampling was done by purposive sampling technique that made certain considerations when taking samples with a focus on Managers, financial staff and HRD. Due to the size of the population, researchers utilize the Lemeshow method to determine the required sample size, as this is often ambiguous or the population size is unknown. This formula has an error rate of 10% and calculations were rounded to achieve suitability (Pane & Purba, 2020). Consequently, the number of samples obtained based on the results of calculations with the Lemeshow formula was 96 samples which rounded up to 100 to anticipate outliers.

In this research, data collection methods were coming from primary data by distributing questionnaires. Data collection carried out by researchers by distributing a statement and questions through a questionnaire to be answered by respondents. There were three independent variables and one dependent variable as well as a mediating variable used in this research. The dependent variable was company performance and the independent variable was accounting information systems, good corporate governance and corporate social responsibility and the mediating variable was organizational culture. The indicators that form the basis for making this questionnaire were to examine variables such as accounting information systems 10 questions, good corporate governance 5 questions,

For the data analysis, we used the partial least squares (PLS) analysis method. Structural model testing in PLS was carried out with the help of Smartpls 3.0 software. In this study, the analysis was carried out by three stages, namely: analyzing the outer model by analyzing through convergent validity, discriminant and composite reliability as well as Cronbach alpha, while analyzing the inner model as a structural model to predict the relationship between latent variables and after conducting various evaluations of the outer model and inner model then then carry out hypothesis testing that explains the relationship between endogenous and exogenous variables.

### **4. Results and Discussion**

#### **4.1. Analysis**

Based on the non-probability sampling method, 92 data were obtained that met the criteria. The following is the result of the presentation of the characteristics of the respondents. Among the 92 respondents, there were 40 male or 43% male while 52 female or 56% female. This means that female respondents dominate in filling out the questionnaire. The majority of respondents were dominated between 31-40 years or 43%, this means that the majority of employees are of productive age.

The education level of the respondents produced was dominated by bachelor graduates with 13 male respondents and 27 female respondents. The working period at this hotel is dominated by employees with 7-9 years of service.



Based on the results (output) of data processing using SmartPLS 3.0. Analysis of the path of a payoff from the following multiple regression analysis is the two model equations seen with the original sample values, namely:

- Organizational Culture :  $0.0211.X1 + 0.390..X2 + -0.030.X3 + e$
- Company Performance:  $-0.061.X1 + 0.334.X2 + 0.713.X3 + 0.064.X1*M + 0.085.X2*M + -0.006.X3*M + e$

### Outer Model

Measurements used in determining the relationship between latent variables and manifest variables, which include convergent validity, discriminant validity and composite reliability.

Table 1. Outer Loading Result

Code	Accounting Information System (X1)	Good Corporate Governance (X2)	Corporate Social Responsibility (X3)	Company Performance (Y)	Organizational Culture (M)
AIS1	0,781				
AIS2	0,701				
AIS3	0,693				
AIS4	0,641				
AIS5	0,563				
AIS6	0,673				
AIS7	0,772				
AIS8	0,712				
SIA9	0,672				
SIA10	0,605				
GCG1		0,883			
GCG2		0,872			
GCG3		0,881			
GCG4		0,822			
GCG5		0,715			
CSR1			0,754		
CSR2			0,462		
CSR3			0,639		
CSR4			0,655		
CSR5			0,437		
CSR6			0,625		
CSR7			0,775		
CSR8			0,672		
CSR9			0,642		
CSR10			0,522		
CP1				0,724	
CP2				0,722	
CP3				0,858	
CP4				0,919	
CP5				0,741	

CP6				0,665	
CP7				0,723	
CP8				0,814	
CP9				0,787	
CP10				0,724	
OC1					0.760
OC2					0,790
OC3					0,257
OC4					0,699
OC5					0,732
OC6					0,688
OC7					0,738
OC8					0,712
OC9					0,733
OC10					0,692

Source: data processed by SmartPLS 2022

Based on the processing results of table 1, outer loading using SmartPLS the outer value or the correlation between the constructor and the variables initially did not meet the convergent calibration requirements because there were quite a number of indicators that had a loading factor value below 0.5 so the steps taken were to modify the model by removing several indexed indicators have a loading factor value below 0.50, so the next step is to re-estimate the model.

**Table 2. Re-Estimation Result**

Code	Accounting Information System (X1)	Good Corporate Governance (X2)	Corporate Social Responsibility (CSR)	Company performance (Y)	Organizational Culture (M)
AIS1	0,780				
AIS2	0,705				
AIS3	0,696				
AIS4	0,644				
AIS5	0,565				
AIS6	0,675				
AIS7	0,771				
AIS8	0,711				
SIA9	0,669				
SIA10	0,608				
GCG1		0,883			
GCG2		0,874			
GCG3		0,883			
GCG4		0,821			
GCG5		0,713			
CSR1			0,758		

CSR2			0,618		
CSR3			0,681		
CSR4			0,630		
CSR5			0,797		
CSR6			0,688		
CSR7			0,642		
CSR8			0,537		
CP1				0,675	
CP2				0,719	
CP3				0,858	
CP4				0,920	
CP5				0,740	
CP6				0,667	
CP7				0,721	
CP8				0,815	
CP9				0,787	
CP10				0,721	
OC1					0,757
OC2					0,783
OC3					0,710
OC4					0,733
OC5					0,689
OC6					0,746
OC7					0,719
OC8					0,741
OC9					0,683

Source: data by SmartPLS 2022

Based on table 2, Re-estimation shows that all loading factors have values above 0.50 so that the constructs of all the variables that are eliminated no longer exist

### Composite Reliability

**Table 3. Composite Reliability Result**

Variable	Cronbach's Alpha	Composite Reliability	Information
X1	0,883	0,863	Reliable
X2	0,892	0,921	Reliable
X3	0,826	0,897	Reliable
Y	0,921	0,934	Reliable
M	0,873	0,900	Reliable

Source: Data by SmartPLS 2022

Based on table 3. the results of the composite reliability test prove the value of Crobach' alpha and composite reliability are stated to be reliable because the loading factor value is above 0.80

**Discriminant Validity**

**Table 4. Discriminant Validity-Cross**





Code	Accounting Information System (X1)	Good Corporate Governance (X2)	Corporate Social Responsibility (X3)	Company Performance (Y)	Organizational Culture (M)
OC1	0,420	0,445	0,358	0,175	<b>0,757</b>
OC2	0,338	0,359	0,202	0,112	<b>0,783</b>
OC3	0,265	0,294	0,217	0,197	<b>0,710</b>
OC4	0,301	0,357	0,312	0,261	<b>0,733</b>
OC5	0,173	0,191	0,233	0,234	<b>0,689</b>
OC6	0,273	0,393	0,292	0,279	<b>0,746</b>
OC7	0,239	0,267	0,214	0,208	<b>0,719</b>
OC8	0,203	0,370	0,302	0,267	<b>0,741</b>
OC9	0,209	0,222	0,091	0,129	<b>0,683</b>
CSR1	0,390	0,722	<b>0,758</b>	0,239	0,327
CSR2	0,205	0,521	<b>0,618</b>	0,202	0,085
CSR3	0,249	0,540	<b>0,681</b>	0,181	0,180
CSR4	0,402	0,477	<b>0,630</b>	0,248	0,449
CSR5	0,357	0,604	<b>0,797</b>	0,503	0,241
CSR6	0,183	0,407	<b>0,688</b>	0,431	0,100
CSR7	0,315	0,365	<b>0,642</b>	0,450	0,247
CSR8	0,174	0,294	<b>0,537</b>	0,292	0,154
GCG1	0,499	<b>0,883</b>	0,594	0,230	0,339
GCG2	0,436	<b>0,874</b>	0,729	0,340	0,334
GCG3	0,391	<b>0,883</b>	0,703	0,235	0,321
GCG4	0,349	<b>0,821</b>	0,534	0,194	0,520
GCG5	0,335	<b>0,713</b>	0,464	0,082	0,363
CP1	-0,079	0,164	0,277	<b>0,675</b>	0,605
CP2	-0,065	0,082	0,227	<b>0,719</b>	0,321
CP3	0,198	0,263	0,451	<b>0,858</b>	0,132
CP4	0,232	0,293	0,560	<b>0,920</b>	0,257
CP5	0,186	0,273	0,362	<b>0,740</b>	0,146
CP6	0,093	0,156	0,270	<b>0,667</b>	0,184
CP7	0,182	0,149	0,385	<b>0,721</b>	0,050
CP8	0,191	0,213	0,472	<b>0,815</b>	0,166
CP9	0,199	0,200	0,435	<b>0,787</b>	0,172
CP10	0,174	0,193	0,357	<b>0,721</b>	0,096
AIS1	<b>0,780</b>	0,355	0,280	0,136	0,293
AIS2	<b>0,705</b>	0,324	0,330	0,067	0,176
AIS3	<b>0,696</b>	0,273	0,185	0,005	0,273
AIS4	<b>0,644</b>	0,270	0,186	0,003	0,112

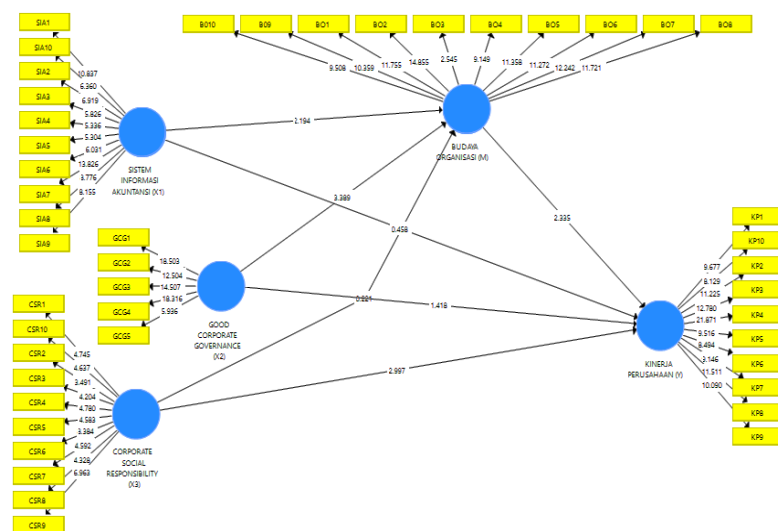
<b>AIS5</b>	<b>0,565</b>	0,281	0,271	0,056	0,009
<b>AIS6</b>	<b>0,675</b>	0,307	0,353	0,040	0,194
<b>AIS7</b>	<b>0,771</b>	0,323	0,351	0,122	0,331
<b>AIS8</b>	<b>0,711</b>	0,315	0,329	0,160	0,185
<b>AIS9</b>	<b>0,669</b>	0,427	0,350	0,235	0,413
<b>AIS10</b>	<b>0,608</b>	0,306	0,347	0,159	0,111

Source: data courtesy of SmartPLS 2022

Based on table 4, it is explained that the latent variables already have good discriminant validity where all latent variables have a high correlation with other constructs.

### Inner Model Testing

In testing the inner model, the relationship between major value constructions and the R-square research model is determined. Structural model assessment using R-square on the T-test dependent construct and significant structural path parameters



**Figure 1. Path Analysis**

### Coefficient of Determination ( $R^2$ )

Based on the data processing carried out, the Rsquare value is obtained in table 6 as follows:

**Table 5. R-Square**

Variable	R-square	Adjusted R Square
OC	0,254	0,228
CP	0,332	0,301

Source: data processed by SmartPLS 2022

Based on table 5, it shows that the Rsquare value of the organizational culture variable is 0.254 and the adjusted Rsquare is 0.228. This means that the value of Rsquare means that the influence of accounting information system variables, good corporate governance, corporate social responsibility and organizational culture on company performance is 25%. Then the R square of the firm's performance variable is 0.332 and the adjusted R square is 0.301. Hence, the R square value of accounting information system variables, good corporate governance, corporate social responsibility and organizational culture on company performance is 33%.

### **Hypothesis Test**

Hypothesis testing was done by SmartPLS with an evaluation of the structural model or gives the results of the relationship between the constructs (inner model). At this stage, the results of the path coefficient and significant level are obtained which are useful in decision making. The size used as a comparison of table T values and statistics. If the T statistic value is greater than the T table value or the P value is smaller than 0.05, it means that the hypothesis is supported, whereas if the T statistic value is smaller than the T table or the P value is greater than 0.05, the hypothesis is not supported. before that the researcher determined the value of Ttable in the search for Degrees of freedom (df) by reducing the number of samples of the independent variable (df) =  $92-4 = 88$  or 1,987 with a significance of 0,05. The basis used in testing the hypothesis is the value that can be found in the output of Path coefficients.

**Table 6. Path Coefficients**

	<b>Original Sample (O)</b>	<b>Sample Means (M)</b>	<b>Standard Deviation (STDEV)</b>	<b>T Statistics ((O/STDEV))</b>	<b>P Values</b>	<b>Information</b>
<b>ACCOUNTING INFORMATION SYSTEM (X1) -&gt; COMPANY PERFORMANCE (Y)</b>	-0,061	-0,051	0,142	0,431	<b>0,667</b>	<b>Rejected</b>
<b>ACCOUNTING INFORMATION SYSTEM (X1) -&gt; ORGANIZATIONAL CULTURE (M)</b>	0,211	0,233	0,098	2,145	<b>0,032</b>	<b>Accepted</b>
<b>GOOD CORPORATE GOVERNANCE (X2) -&gt; COMPANY PERFORMANCE (Y)</b>	0,334	0,318	0,239	2.057	<b>0,029</b>	<b>Accepted</b>
<b>GOOD CORPORATE GOVERNANCE (X2) -&gt; ORGANIZATIONAL CULTURE (M)</b>	0,390	0,348	0,110	3,536	<b>0,000</b>	<b>Accepted</b>

<b>CORPORATE SOCIAL RESPONSIBILITY (X3) -&gt; COMPANY PERFORMANCE (Y)</b>	0,713	0,710	0,203	3,518	<b>0,000</b>	<b>Accepted</b>
<b>CORPORATE SOCIAL RESPONSIBILITY (X3) -&gt; ORGANIZATIONAL CULTURE (M)</b>	-0,030	0,028	0,131	0,228	<b>0,820</b>	<b>Rejected</b>
<b>ORGANIZATIONAL CULTURE (M) -&gt; COMPANY PERFORMANCE (Y)</b>	0,217	0,201	0,091	2,376	<b>0,018</b>	<b>Accepted</b>

Source: data obtained with SmartPLS 2022

**Table 7. Specific Indirect Effects**

<b>Variable</b>	<b>Original Sample (O)</b>	<b>Sample Means (M)</b>	<b>Standard Deviation (STDEV)</b>	<b>T Statistics ( O/STDEV )</b>	<b>P Values</b>	<b>Description</b>
<b>ACCOUNTING INFORMATION SYSTEM (X1) -&gt; ORGANIZATIONAL CULTURE (M) -&gt; COMPANY PERFORMANCE (Y)</b>	0,064	0,074	0,042	2,145	<b>0,015</b>	<b>Accepted</b>
<b>GOOD CORPORATE GOVERNANCE (X2) -&gt; ORGANIZATIONAL CULTURE (M) -&gt; CORPORATE PERFORMANCE (Y)</b>	0,085	0,072	0,041	2,079	<b>0,038</b>	<b>Accepted</b>
<b>CORPORATE SOCIAL RESPONSIBILITY (X3) -&gt; ORGANIZATIONAL CULTURE (M) -&gt; CORPORATE PERFORMANCE (Y)</b>	-0,006	0,003	0,032	0,205	<b>0,838</b>	<b>Rejected</b>

Source: data processed with SmartPLS 2022

#### **4.2. Discussion**

##### **The Influence of accounting information systems on company performance**

Based on hypothesis 1, it states that the accounting information system has no significant positive effect on company performance. The calculation results of the SmartPLS 3.0 software

show the results of the Tstatistic  $0.109 < 1.987$  T table or with significant  $= 0.913 > 0.05$ . This indicates that the hypothesis cannot be supported and must be rejected.

The results of the study do not support the Theory Technology Acceptance Model explaining that someone who uses new technology is influenced by factors of perception of the usefulness of technology that provides benefits and convenience, with technology they can feel comfortable and have no difficulties in operating it.

These results strengthen previous research (Putri & Endiana, 2020); (Larasati & Sari, 2021) which states that the accounting information system has no effect on company performance. Hotel management is unable to make informed cash, financing, marketing, or dividend decisions where accounting information systems are lacking.

### **The Influence of good corporate governance on company performance**

Based on hypothesis 2 states that good corporate governance has a positive and significant effect on company performance. The calculation results of the SmartPLS 3.0 software which shows the results of the Tstatistic  $2.057 > 1.987$  T table or with a significant  $0.028 < 0.05$ , means that the hypothesis is declared accepted

The results of the research support research with Agency Theory identifying potential conflicts of interest between agents and principals which result in agency costs so that good corporate governance can give investors confidence that the funds invested will receive returns.

These results strengthen the results of research conducted by N. A. Sari et al. (2021) & Mulyadi (2021) said that good corporate governance has a positive and significant effect on company performance, meaning that good corporate governance is one of the important factors in improving company performance. Hence, the better the implementation of good corporate governance, the better the level of corporate obedience.

### **The Influence of corporate social responsibility on company performance**

Based on hypothesis 3 states that corporate social responsibility has a positive and significant effect on company performance. Based on the calculation results of the SmartPLS 3.0 software which shows the results of the Tstatistic  $3.573 > 1.987$  Ttable or with a significance of  $0.000 < 0.05$  means that the hypothesis is declared accepted.

The results of this study support the legitimacy theory explaining that a company will be able to survive if the company and the community run for the same purpose, the company must try to have incentives to carry out social activities.

This study strengthens the results of research conducted by Naek & Tjun (2020) & Suttipun (2018) corporate social responsibility has a positive and significant effect on company performance. The company's activities supported by the community will certainly be able to improve the company's performance. The better the application of corporate value in the eyes of society or investors, the better it will be.

### **The Influence of accounting information systems on organizational culture**

Based on hypothesis 4 states that the accounting information system has a positive and significant effect on organizational culture. The calculation results of the SmartPLS 3.0 software which shows the results of the Tstatistic  $2.145 > 1.987$  T table or with a significant  $0.032 < 0.05$  means that the hypothesis is declared accepted.



These results support the Acceptance Model technology theory explaining acceptance and users as well as testing the behavior of recipients and users of accounting information systems, when users feel the benefits and convenience, the recipients will increase as well as the culture in the organization teaches new members the right way while the accounting information system is a system which integrates from sum-systems that work together to manage data on financial problems.

These results strengthen the research conducted by Wiguna & Wirawati (2017) that the accounting information system has a positive and significant effect on organizational culture. Accounting information systems a way of improving the company's financial information through making decisions. A system that runs well will affect the company culture.

### **The Influence of good corporate governance on organizational culture**

Based on hypothesis 5, it states that good corporate governance has a significant effect on organizational culture. Based on the results of Software 3.0 calculations which show the results of the Tstatistic  $0.000 < T_{table}$ , means that the hypothesis is declared accepted

The results of this study support the Agency theory that agent problems that arise in corporate management can encourage good corporate governance in business management, can reduce adverse events by monitoring management performance, while culture is used to reduce management actions by carrying out opportunities that result in performance.

These results support the research conducted by Putri (2012) & Lestari (2013) that good corporate governance and a harmonious culture will cause corporate value to increase because good corporate governance can minimize opportunistic behavior and a culture of anticipating opportunistic behavior from managers. As such, if the implementation is done optimally, it can improve organizational culture.

### **The Influence of Corporate Social Responsibility on Organizational culture**

Based on hypothesis 6 states that corporate social responsibility has no effect on organizational culture. Based on the calculation results of the SmartPLS 3.0 software which shows the results of the Tstatistic  $0.228 < 1.987$  T table or with a significant  $0.820 > 0.05$ , which means the hypothesis is declared rejected

These results do not support the legitimacy theory that all activities are accepted by society. Corporate social responsibility is a responsibility that is carried out continuously and eventually becomes a value within the company, if it is implemented properly, it will become a culture so that it is said that corporate social responsibility is a factor underlying a good organizational culture.

These results show that corporate social responsibility does not affect organizational culture so that corporate social responsibility is still a big question mark when associated with organizational culture, this is contrary to the research conducted by Sitinjak (2015) & Ulfiyatin (2019) the decreasing corporate social responsibility implemented by the company, it will increasingly affect the culture and vice versa, the increasing implementation will affect the organizational culture.

### **The Influence of accounting information systems through organizational culture on company performance**

Based on hypothesis 7 states that the accounting information system through organizational culture influences company performance. Based on the calculation results of the SmartPLS 3.0 software which shows the results of the Tstatistic  $2.145 > 1.987$  T table or with a significant  $0.015 < 0.05$ , which means the hypothesis is declared accepted

The results of this study support the theory of the Technology Acceptance model which is used to explain information system users can improve company performance and information system users make it easier to use in completing a job.

These results support the research conducted by Pratami & Damayanthi (2018) highlight that the accounting information system on company performance through organizational culture. This means that the implementation of accounting information systems increases through a strong organizational culture so that performance also increases because accounting information systems and organizational culture are one unit that can improve company performance.

### **The Influence of Good Corporate Governance through Organizational Culture on Company Performance**

Based on hypothesis 8, it says that good corporate governance through organizational culture influences company performance. Based on the calculation results of the SmartPLS 3.0 software which shows the results of the Tstatistic  $2.079 > 1.987$  T table or with a significance of  $0.038 < 0.05$ , which means that the hypothesis is declared accepted.

These results support the Theory Agency which can encourage the causes of the emergence of the concept of good corporate governance for the management of corporate business. Good corporate governance can minimize the causes of losses by supervising performance as well as providing guarantees to shareholders.

These results support the research conducted by Bismantara & Wirakusima (2019) & Damayanti (2019) organizational culture is able to mediate good corporate governance on company performance. There is a significant relationship between culture and good corporate governance. Hence, the better the implementation is based on a strong culture so that financial performance increases

### **The Influence of Corporate Social Responsibility through Organizational Culture on Company Performance**

Based on hypothesis 8 states corporate social responsibility through organizational culture on company performance. based on the calculation results of the SmartPLS 3.0 Software which shows the results of the Tstatistic  $0.205 < 1.987$  T table or with a significant  $0.838 > 0.05$ , which means that the hypothesis is declared rejected.

These results do not support the legitimacy theory, namely companies that have a good culture tend to act according to custom. When carrying out responsibilities to the community depending on the direction of the leadership, factors in legitimacy may not have a big influence on carrying out their responsibilities, so a good culture does not guarantee being able to carry out responsibilities to the community and the surrounding environment to improve company performance.

These results indicate that organizational culture is not able to mediate corporate social responsibility on company performance. Nevertheless, this is contrary to research conducted by Olivia & Kusumawati (2018) and Ruhbaniyah et al (2021) that corporate social responsibility is

implemented properly, there is a good organizational culture, however, the higher the quality of the culture, it is not certain that it can have a positive impact and improve relationships.

### **The Influence of organizational culture on company performance**

Based on hypothesis 10 that organizational culture has a positive and significant effect on company performance. based on the calculation of the Smart PLS 3.0 software which shows the results of the Tstatistic  $2.376 > 1.987$  T table or with a significant  $0.018 < 0.05$ , means the hypothesis is declared accepted.

These results support previous research conducted by Santoso et al (2018) & Arifin (2014) that organizational culture has a positive and significant effect on company performance.

### **5. Conclusion**

On the basis of the entire analysis, there is an essential part of research that contains brief, concise, and understandable information so that the reader may accept the meaning.

- 1) The accounting information system has a positive and insignificant effect on company performance. Where the accounting information system does not help management in making decisions, investments and others.
- 2) Good corporate governance has a positive and significant effect on company performance. The better the implementation, the company's performance will increase.
- 3) Corporate social responsibility has a positive and significant effect on company performance. The better the disclosure of corporate social responsibility, the better the legitimacy of society.
- 4) The accounting information system has a positive and significant effect on organizational culture. The more employees feel the convenience and benefits of accounting information systems, the more recipients, as well as the organizational culture.
- 5) Good corporate governance has a positive and significant effect on organizational culture. if the implementation of good corporate governance is carried out optimally it will improve culture because both are in the form of company guidelines
- 6) Corporate social responsibility has a positive and insignificant impact on organizational culture. The decreasing corporate social responsibility implemented by the company will weaken the organizational culture
- 7) The accounting information system has a positive and significant effect through organizational culture on company performance. The better the accounting information system accompanied by a strong organizational culture, the better the company's performance
- 8) Good corporate governance has a positive and significant effect through organizational culture on company performance. the better the implementation of good corporate governance and organizational culture will improve company performance
- 9) Corporate social responsibility has a positive and insignificant effect on company performance. A good organizational culture is not enough to encourage responsibility towards corporate society.
- 10) Organizational culture has a positive and significant effect on company performance, thus the hypothesis is accepted. The stronger the organizational culture that is applied in a company, the company's performance will increase

## **Implications**

### **Theoretical aspect**

This study confirms the Acceptance Model technology theory which predicts acceptance and use of accounting information systems that are influenced by behavioral desires where perceived benefits and ease of the system can improve performance.

This study confirms agency theory and good corporate governance, namely the relationship between agents and principals and the problems caused by differences in interests.

This study confirms the legitimacy theory, namely companies that have large resources will try to gain legitimacy from all stakeholders by carrying out corporate social responsibility.

### **Managerial aspect**

It is hoped that the results of this study will contribute to hotel hotels located in the West Nusa Tenggara region to focus more on accounting information systems as a sub-system of financial data, governance and organizational culture as guidelines and corporate social responsibility activities so that they are supported by the local community.

## **Limitations**

This study has limited problems due to the short time so it cannot conduct interviews to support the results of the questionnaire. Likewise, there is also challenging nature of the area that was explored. The questionnaire did not reach the intended section and there were questionnaires that had high subjectivity so that they did not reflect the answers.

## **Suggestion**

Based on the results of the research above, the researchers suggest that companies continue to monitor accounting information systems, good corporate governance and corporate social responsibility as an effort to minimize input errors, manipulate and monitor corporate governance and always be accountable to the community. In addition, future researchers are expected to consider other variables that influence company performance and develop mediating variables besides organizational culture, companies are expected to add to the scope of companies that are more thorough such as hotels in other cities.

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