The Influence of Organizational Culture and Organizational Commitment on the Quality of Accounting Information and Impact on Financial Accountability (Survey in Private Company at the Regency of Tanah Bumbu South Kalimantan)
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Abstract

The purpose this study was to determine the influence of organizational culture and organizational commitment on the quality of accounting information and impact on financial accountability. Good or bad company's decision-making comes from accounting information quality, to generate highly qualified accounting information it influenced by independent variable in the organization. Quality information significantly improve decision-making better, but it doesn’t mean the quality information is automatically guarantee any decision made better, have many organizational culture and organizational commitment on the quality of accounting information and impact on financial accountability. Many factors to be study; the biggest factor is humans. The samples in this study were determined by using purpose method of 31 private companies where the location is in South Kalimantan, Region of Tanah Bumbu Indonesia. This study wants on answer the following questions: are the organizational culture and organizational commitment influence on the quality of accounting information and impact on financial accountability. The results of this study, showed that the organizational culture, organizational commitment will not influence on accounting information quality and the quality of accounting information have impact on financial accountability.

Keywords: organizational culture, organizational commitment, the quality of accounting information, financial accountability.

INTRODUCTION

The quality of accounting information is very important for management decisions, Good or bad company's decision-making comes from accounting information quality. Accounting information is said have quality if it has been able to disclose material information in a complete and accurate, many factor can be influence the quality of information, organizational culture and organizational commitment are two from many factor or variable can influence the quality of information accounting. Republic of Indonesia BPK members Agung Firman [1] stated that the 2013 Local Government Financial Report was worse than the previous year.

The deterioration in the quality of financial reports also occurred in ministries / institutions as revealed by the Minister of Finance Agus Martowardjo [2] that the government admitted there were currently 10 Ministries / Institutions who have poor financial report quality. There are still many government financial reports at the ministerial and regional levels still get disclaimer opinions from the BPK Wahyudi [3].

The poor quality of financial statements as well as commitments in the delivery of financial statements do not only occur in government institutions but also occur in the private sector listed on the exchange as presented by the following experts below;

According to Aryanto [4], 18 emintents who are late in submitting financial reports as of December 31, 2015, have been given the 3rd written warning and penalty to those companies and if they are still stubborn , the IDX will suspend the company's shares, while the
Director General of Air Transportation The Ministry of Transportation Suprasetyo [5] said that there were 15 airlines submitting financial reports as of December 31, 2014, several other airlines that still had not provided their financial statements at the specified deadline, April 30 2015, the Director General would give a warning letter. This phenomenon indicates an absence of commitment to the reporting date provisions that must be adhered to by the company.

The statements of experts above can illustrate that the poor quality of financial reporting is a phenomenon that occurs in Indonesia nationally, namely in local governments, ministries, institutions and also public companies which are characterized by poor auditor opinion and late submission of financial reports to the IDX, this the above has an impact on financial accountability, the incident is an indication of the existence of organizational culture and bad commitment in an organization.

Quality of Accounting Information

Information is significant data that has been processed into a form and has meaning for those who receive and provide benefits in making decisions. This information will be used as a basis for acting or making decisions to solve problems and will be able to reduce uncertainties that often hinder management from achieving a company goal.

According to Tata [6] in the Information Systems Analysis book, Information is data that has been classified or processed or interpreted for use in the decision making process. The quality of information depends on 3 things, information must be: accurate, timeliness, and relevance.

Romney and Steinbart [7] said, "Accounting is the process of identifying, collecting, and storing data and the process of developing, measuring, and communicating information". While the definition according to Soemarso [8] in a book entitled accounting an Introduction which explains that, "Accounting is a discipline that provides important information so as to allow for the implementation and assessment of the running of the company efficiently". Heizer & Render [9] said, “Quality is the totality of features and characteristic of a product or service that bears on its ability to satisfy stated or implied need. Whereas according to Sulistyoningsih [10] states the quality of accounting information is as follows: “Accounting information is said to be of quality if it has been able to disclose material information in a complete and accurate manner that covers important dimensions of essential events.

According to Santo and Suprapto [11], there are factors that influence the quality of accounting information as follows; (1) strategic policy, (2) organization and human resources, (3) systems and procedures, (4) data, (5) information technology, (7) communication.

Elements and Quality Characteristics of Accounting Information, According to the 2017 Financial Accounting standard [12] mentioning the characteristics of financial information will be very useful for making decisions that must be relevant and present appropriately, comparable, verifiable, timely and understandable.

The following are Elements and characteristics contained in the quality of Accounting information. According to Gelinas et al. [13], Dimensions of quality of information are: (a) Accuracy, (b) Timeliness, (c) Relevance, (d) Completeness.

So it can be concluded that the dimensions of financial reporting quality refer to the characteristics or qualitative characteristics of financial statements that are relevant, reliable, timely, comparable and understandable.

Organizational culture

We often hear that habits, traditions, and general ways of doing everything in an organization today are the results or consequences of what has been done before and how much success has been achieved in the past. This leads to the highest source of culture for an organization, is the founders.

Rois et al. [14] said,” organizational culture is a common perception accepted by all employees in looking at something". While the definition of organizational culture according to Edy [15], organizational culture as a system of value systems of beliefs, assumptions, or norms that have long been valid, agreed and followed by members of an organization as behavioral guidelines and solving organizational problems. Definition of Organizational Culture according to Siti [16] is organizational culture and organizational structure influence the implementation of accounting information systems.

It can be concluded that what is meant by organizational culture in this study is the organizational value system adopted by members of the organization, which then influences the way of working and behaving from the members of the organization.

The founder of the organization has a major influence on the organization's initial culture. The founder of the organization does not have problems due to previous habits or ideology. The small size that usually characterizes a new organization further makes it easier for the founder to impose their vision on all members of the organization.
According to G Graham in Siswadi [17] organizational culture is the norm, belief, attitude and philosophy of the organization. Culture is a unique system of values, beliefs and norms that are shared by members of an organization. Culture also becomes an important cause for the effectiveness of the organization itself.

According to Robbins [18] the function of culture in an organization is: 1) Culture has a role in setting boundaries, 2) Culture means the identity of a member of the organization, 3) Culture facilitates commitment, 4) Culture increases the stability of the social system.

Organizational Commitment

Commitment to the organization is a form of desire from individuals to follow every provision in the organization in achieving a shared vision.

According to Robbins and Judge [18] organizational commitment (organizational commitment) is a condition in which an employee sided with a particular organization and its goals and desires to maintain membership in the organization. While according to Moorhead and Griffin [19] organizational commitment is an attitude that reflects the extent to which a person individual know and are bound to their organization. A person who has a high commitment is likely to see himself as a true member of the organization.

It can be concluded that organizational commitment is an individual psychological state that is associated with strong beliefs, beliefs and acceptance of organizational goals and values, a strong willingness to work for the organization and the degree to which he wants to be a member of the organization.

Factors Affecting Organizational Committees, according to Dyne and Graham [20] in Soekidjan [21] the factors that influence commitment are 1) Personal Characteristics, 2) Situational, 3) Positional.

Financial Accountability

Basically, accountability is the provision of information and disclosure of activities and financial performance to interested parties. According to Penny [22] the definition of accountability is as follows: "Accountability is a form of obligation for providers to carry out public activities to be able to explain and answer all matters concerning the steps of all decisions and processes carried out, as well as accountability for the results and performance.” Mahmudi [23] states that financial accountability is the responsibility of public institutions to use public money economically, efficiently and effectively, there is no waste and leakage of funds and corruption. The dimensions of accountability according to Mahmudi [23] are 1) Legal and Honesty accountability (accountability for probity and legality), 2) Managerial accountability. Financial accountability according to Lewis [24] in the journal Mgadla Xaba and Duminase Ngubane [25] is as follows: "Financial accountability describes the systems and procedures used to keep track of financial and monetary transactions that take place inside an organisation and therefore it is a system of recording, classifying and summarising information for various purposes.

![Fig-1: Conceptual frame work](image)

**Hypothesis Testing**

Based on the framework description, the hypotheses in this study are as follows:

H1: Organizational culture has a significant effect on the quality of accounting information.

H2: Organizational commitment has a significant effect on the quality of accounting information.

H3: The quality of accounting information has a significant effect on financial accountability.

**RESEARCH METHODS**

This research was conducted using descriptive analysis method with a quantitative approach. This study will describe the facts and information obtained in the field, both directly and indirectly and make a systematic, actual, and accurate description of the relationship between the variables studied, tested hypothesis, and get the meaning and implications of a problem under study. Quantitative research methods are interpreted as research methods based on the philosophy of postivism, used to examine certain populations or samples, collected data using research instruments, data analysis is quantitative / statistical, with the aim to test the predetermined hypothesis, Sugiyono [26].

The population is a collection of all members of the object under study, while the sample is a collection of some members of the object under study. According to Sugiyono [26], the population is a generalization region consisting of subjects that have certain qualities and characteristics determined by research to be studied and draw conclusions.

The population used in this study is companies (private company) located in the area of South Kalimantan in Tanah Bumbu Regency where all have used accounting and where the company has been established for more than 5 years. The companies...
analyzed in this study have the following criteria; 1) It has been established for more than 5 (five) years or equal to 5 years, 2) Compiled financial statements referring to IFRS and ETAP, 3) has more than 20 employees. 4)Respondents are staff, department supervisors and managers Finance and accounting.

The technique used in sampling is a purposive sampling method that is a sample chosen based on certain criteria, which will be used as samples in this study were 31 privat companies.Calculation of companies that meet the criteria can be seen in table 1.

### Table-1: Sampling Criteria

<table>
<thead>
<tr>
<th>No</th>
<th>Description</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Population: Companies in South Kalimantan are registered with the Directorate General of Mineral and Coal</td>
<td>146</td>
</tr>
<tr>
<td>2</td>
<td>Companies outside Tanah Bumbu Regency</td>
<td>-87</td>
</tr>
<tr>
<td>3</td>
<td>The company was only established in 2013 and above</td>
<td>-.19</td>
</tr>
<tr>
<td></td>
<td>Number of samples</td>
<td>31</td>
</tr>
</tbody>
</table>

In this study the authors chose the data collection techniques to be used are as follows; 1) Library and Internet Studies, 2) Questionnaire , 3)Interview. This research method uses confirmatory analysis method with PLS (Partial Least Square) devices.

**RESULTS AND DISCUSSION**

Based on the research environment, the research is to test hypotheses, it requires data from the actual environment on management and company staff. The samples in this study were 31 private companies in Tanah Bumbu Regency, South Kalimantan, the instruments in this study were questionnaires, which were given directly and post by mail, where the questionnaire is filled in by the regular staff level up to the level manager in the company and is filled in by the Finance Accounting Tax Department (FAT Department).

Distribution and questionnaire collection began on October 21, 2018 to October 26, 2018, questionnaires distributed as many as 62 questionnaires for 31 respondents and returned questionnaires as many as 35 questionnaires from 31 respondents. Based on the results of the questionnaire returned if grouped in the structure of the position or level of the company, it can be concluded that the answer to the questionnaire is staff 27 people, supervisor 2 people and manager 5 people.

**HYPOTHESIS TESTING**

**Descriptive Analysis**

The results of the tabulation were processed using the PLS program which produced a statistical description of the research variables which were calculated based on the mean value of the respondents' answers. The average value of the respondent's answers is then grouped in a certain interval according to the research variables.

### Table-2: Organization Culture Variables

<table>
<thead>
<tr>
<th>No</th>
<th>Dimensions</th>
<th>Score</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Norm</td>
<td>3.99</td>
<td>Height</td>
</tr>
<tr>
<td>2</td>
<td>Beliefs</td>
<td>4.29</td>
<td>Very Height</td>
</tr>
<tr>
<td>3</td>
<td>Philosophy</td>
<td>4.5</td>
<td>Very Height</td>
</tr>
<tr>
<td></td>
<td>Average Score</td>
<td>4.26</td>
<td>Very Height</td>
</tr>
</tbody>
</table>

In Table 2, the average value of the 3 dimensions of the study from the organizational culture variable 4.26 with a very high category. The lowest score of 3.99 is in the norm dimension and the highest score of 4.50 is in the dimensions of attitude and philosophy.

### Table-3: Organization Commitment Variable

<table>
<thead>
<tr>
<th>No</th>
<th>Dimensions</th>
<th>Score</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Personal Character</td>
<td>4.27</td>
<td>Very High</td>
</tr>
<tr>
<td>2</td>
<td>Situational</td>
<td>4.11</td>
<td>Height</td>
</tr>
<tr>
<td>3</td>
<td>Positional</td>
<td>3.77</td>
<td>Height</td>
</tr>
<tr>
<td></td>
<td>Average Score</td>
<td>4.05</td>
<td>Height</td>
</tr>
</tbody>
</table>

Described in table 3, the average value of the 3 dimensions of the study from the organizational commitment variable 4.05 with a very high. The lowest score of 3.77 is in the positional dimension and the highest score of 4.50 is in the dimensions of personal character.

### Table-4: Quality of Accounting Information Variable

<table>
<thead>
<tr>
<th>No</th>
<th>Dimension</th>
<th>Score</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Accurate</td>
<td>4.76</td>
<td>Very High</td>
</tr>
<tr>
<td>2</td>
<td>Timely</td>
<td>4.29</td>
<td>Very High</td>
</tr>
<tr>
<td>3</td>
<td>Relevance</td>
<td>4.6</td>
<td>Very High</td>
</tr>
<tr>
<td>4</td>
<td>Completeness</td>
<td>4.67</td>
<td>Very High</td>
</tr>
<tr>
<td></td>
<td>Average Score</td>
<td>4.58</td>
<td>Very High</td>
</tr>
</tbody>
</table>

In Table 4 Described the quality of accounting information is measured by 4 dimensions , average value the dimensions 4.58 with very hight catagory . The lowest score of 4.29 is in timely.

### Table-5: Financial Accountability Variables

<table>
<thead>
<tr>
<th>No</th>
<th>Dimension</th>
<th>Score</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The System Keeps transactions un line</td>
<td>4.76</td>
<td>Very High</td>
</tr>
<tr>
<td>2</td>
<td>The procedure for keeping monetary transactions in accordance with the flow</td>
<td>4.67</td>
<td>Very High</td>
</tr>
<tr>
<td></td>
<td>Average Score</td>
<td>4.72</td>
<td>Very High</td>
</tr>
</tbody>
</table>

Described in table 5 are the average value of the research dimension of financial accountability variables is 4.72 with a very high category. The lowest score of 4.67 is found in the procedure dimension to keep monetary transactions in line with the flow and the...
highest score of 4.76 is in the system dimension to keep transactions in accordance with the flow.

Validity Test
Test Validity is used to measure the validity of a research questionnaire. Validity test is done by calculating the correlation of each research variable. A statement of research variables is declared valid if it has a loading factor above 0.70 against the intended construct. While loading factors from 0.50 to 0.60 can still be maintained [27]. A research variable is said to fulfill validity if it is positive and the loading factor is above 0.50.

Discriminant validity aims to examine how far the latent construct is really different from other constructs. High discriminant validity values indicate that a construct is unique and can explain the phenomena that are measured. A construct is said to be valid by comparing the root value of AVE (Fornell-Larcker Criterion) with the correlation value between latent variables. The root value of AVE must be greater than the correlation between latent variables. AVE are described in table 6.

<table>
<thead>
<tr>
<th>Table-6: Average Variance Extracted</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Variance Extracted (AVE)</td>
<td>X1</td>
<td>0.534</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X1.A</td>
<td>1.000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X1.B</td>
<td>0.777</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X1.C</td>
<td>0.787</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X2</td>
<td>0.557</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X2.A</td>
<td>1.000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X2.B</td>
<td>0.660</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Y</td>
<td>0.573</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Y.A</td>
<td>0.728</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Y.B</td>
<td>0.812</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Z</td>
<td>0.646</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Z.A</td>
<td>0.661</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Z.B</td>
<td>0.777</td>
<td></td>
</tr>
</tbody>
</table>

Reliability Test
In research, reliability testing is used to test the level of reliability of a measuring instrument. The construct reliability test is measured using the reliability composite and cronbach’s alpha from the indicator block that measures the construct. The following is a table of composite reliability test results as well as Cronbach’s alpha from Smart PLS on each research variable and described in table 7.

<table>
<thead>
<tr>
<th>Table-7: Composite reliability and Cronbach’s alpha</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Variable</td>
<td>Cronbach’s Alpha</td>
<td>Composite Reliability</td>
<td></td>
</tr>
<tr>
<td>Organizational Cultur (X1)</td>
<td>0.777</td>
<td>0.856</td>
<td></td>
</tr>
<tr>
<td>Organizational Commitment (X2)</td>
<td>0.693</td>
<td>0.817</td>
<td></td>
</tr>
<tr>
<td>Quality of Accounting Information (Y)</td>
<td>0.740</td>
<td>0.840</td>
<td></td>
</tr>
<tr>
<td>Financial Accountability (Z)</td>
<td>0.859</td>
<td>0.900</td>
<td></td>
</tr>
</tbody>
</table>

The Analysis of Partial Least Square results can be grouped in 2 stages, measurement indicators (outer model) and testing of the inner model.

Outer Model
Indicator measurement (Outer Model) is carried out by looking at Convergent validity, Construct Reliability, Average Variance Extracted-AVE, Discriminant validity, cross loading and undimensionality of the model. In this study it was carried out up to 5 stages to meet the requirements. Based on table 8 it can be seen that all constructs have Alpha cronbach’s value> 0.6 and even most> 0.7 except X2 and Y.A, it can be said that all of these constructs are reliable. And based on the value of Average Variance Extracted (AVE) to find out the achievement of discriminant validity requirements, then all constructs have reached discriminant validity because all AVE values are> 0.50. The final result described in table 8 and figure 2.

Table-8: Composite reliability, Cronbach’s alpha dan Average Variance Extracted

<table>
<thead>
<tr>
<th>Variable</th>
<th>Cronbach’s Alpha</th>
<th>Composite Reliability</th>
<th>Average Variance Extracted (AVE)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organization Cultur (X1)</td>
<td>0.777</td>
<td>0.856</td>
<td>0.534</td>
</tr>
<tr>
<td>Organization Commitment (X2)</td>
<td>0.693</td>
<td>0.817</td>
<td>0.537</td>
</tr>
<tr>
<td>The quality of accounting information (Y)</td>
<td>0.740</td>
<td>0.840</td>
<td>0.573</td>
</tr>
<tr>
<td>Financial Accountability (Z)</td>
<td>0.859</td>
<td>0.900</td>
<td>0.777</td>
</tr>
</tbody>
</table>

Fig-2: Outer Model step 5

Inner Model
The structural model in PLS is evaluated by using the R-Square value (R2) for the dependent variable and the path coefficient value for the independent variable which then evaluates its significance based on the value of the t statistic for each path.

R-Square value
Other test outputs on the model are carried out by looking at the R-Square value which is a goodness-fit-model test as shown in the following table 9, (Taken from Model Stage 5 Inner data):
The value of R Square jointly influences X1 and X2 against Y is 0.168 with an adjusted r square value of 0.116, so it can be explained that all free variables (X1 and X2) simultaneously affect Y by 0.116 or 11.6%. Because Adjusted R Square is 11.6% <50%, the effect of all free variables X1 and X2 on the dependent variable (Y) is weak. While the R Square value of the influence of Y on Z is 0.467 with an adjusted r square value of 0.451, it can be explained that Y affects Z at 0.451 or 45.1%. Therefore, Adjusted R Square 45.1% <50%.

Hypothesis test

To test the hypothesis, the t-statistical value generated from the PLS output is compared with the t-table, the PLS output is an estimate of the latent variable which is a linear aggregate of the indicators. Testing Criteria with a significance level (a) of 5% are determined as follows:

- If t count > t table, which is greater than 1.96 then the hypothesis is accepted.
- If t count < t table, which is less than 1.96 then the hypothesis is rejected.

From the PLS output for the Inner Model T-statistics table, the hypothesis can be seen in the table 10 as follows:

Table-9: R-Square

<table>
<thead>
<tr>
<th>Variable</th>
<th>R Square</th>
<th>Adjusted R Square</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1.A</td>
<td>0.406</td>
<td>0.388</td>
</tr>
<tr>
<td>X1.B</td>
<td>0.691</td>
<td>0.682</td>
</tr>
<tr>
<td>X1.C</td>
<td>0.761</td>
<td>0.754</td>
</tr>
<tr>
<td>X2.A</td>
<td>0.292</td>
<td>0.270</td>
</tr>
<tr>
<td>X2.B</td>
<td>0.937</td>
<td>0.925</td>
</tr>
<tr>
<td>Y</td>
<td>0.168</td>
<td>0.116</td>
</tr>
<tr>
<td>Y.A</td>
<td>0.766</td>
<td>0.759</td>
</tr>
<tr>
<td>Y.B</td>
<td>0.743</td>
<td>0.735</td>
</tr>
<tr>
<td>Z</td>
<td>0.467</td>
<td>0.451</td>
</tr>
<tr>
<td>Z.A</td>
<td>0.934</td>
<td>0.922</td>
</tr>
<tr>
<td>Z.B</td>
<td>0.898</td>
<td>0.885</td>
</tr>
</tbody>
</table>

The size of the parameter coefficient for variable X1 (Organizational Culture) against Y is 0.118 which means that there is a positive effect of X1 on Y. Or it can be interpreted that the better the value of X1 then Y will also increase. The increase of one unit X1 will increase Y by 11.8%, the remainder is influenced by other variables. Based on calculations using bootstrap or resampling, where the test results of the estimated coefficient X1 against Y the bootstrap result is 0.107 with t count 0.546, p value is 0.586> 0.05 so that accept H0 or which means the direct effect of X1 on Y is not significant or not statistically significant.

The magnitude of the parameter coefficient for variable Y (Quality of accounting information) towards Z is 0.683 which means that there is a positive effect of Y on Z. Or it can be interpreted that the better the value of Y then Z will also increase. An increase of one unit Y will increase Z by 68.3% and the remainder is influenced by other variables. Based on calculations using bootstrap or resampling, where the results of the predetermined coefficient X2 against Y bootstrap result is 0.341 with a value of t 1.256 then the value of p value is 0.210> 0.05 so that accept H0 or which means the direct effect of X1 on Y is not meaningful or not statistically significant.

The size of the parameter coefficient for variable Y (Quality of accounting information) towards Z is 0.683 which means that there is a positive effect of Y on Z. Or it can be interpreted that the better the value of Y then Z will also increase. An increase of one unit Y will increase Z by 68.3% and the remainder is influenced by other variables. Based on calculations using bootstrap or resampling, where the results of the predetermined coefficient X2 against Y bootstrap result is 0.341 with a value of t 1.256 then the value of p value is 0.210> 0.05 so that accept H0 or which means the direct effect of X1 on Y is not meaningful or not statistically significant.

DISCUSSION

The results of the statistical test and the significance it can be seen that organizational culture does not affect the quality of accounting information. This illustrates that in an organization that already has a habit of organizing a good, solid and consistent culture, it will certainly do any work that is assigned to it well, so in this study the Questionnaire asked to represent the theory of G Graham in Siswadi [17] which states that organizational culture is the norm, belief, attitude and philosophy of the organization, which the researcher describes in the questionnaire is less able to represent the dimensions and indicators in question and required appropriate variations of variables and questionnaires in order to represent this theory.

Organizational commitment does not affect to the quality of accounting information, based on results of statistical tests. This means that in an organization that already has a good, consistent and advanced system, it is easier to realize commitment to the organization and provide good results in financial reporting. Theories from Dyne and Graham [20] mention the Factors Affecting Organizational Commitment, 1) Personal Characteristics, 2) Situational, 3) Positional. This theory must be described in a questionnaire that is more specific and varied to represent the dimensions and indicators of the theory so that it will obtain more accurate results.
Based on the results of statistical tests and the significance that the quality of accounting information has a positive and significant effect on financial accountability, this means that the higher the quality of accounting information in a company, the higher financial accountability will be. The findings of this study are in line with the results of a study from Brusca [28] which states that financial information is useful for determining financial accountability. Theory According to Gelinas et al. [13]: "Dimensions of quality of information are; (a) Accurate, (b) Timely, (c) Relevance, (d) Completeness." Can prove the influence of the quality of accounting information on financial accountability. This means that whatever the situation and form of an organization that makes and requires financial statements in making definite decisions the quality of accounting information will always influence the financial accountability of the organization.

CONCLUSION AND SUGGESTION

Conclusion
Organizational culture does not affect the Quality of Accounting Information. Organizational commitment does not affect the Quality of Accounting Information. The quality of accounting information has a positive and significant effect on financial accountability, the higher the quality of accounting information the higher the financial accountability of a company and the quality of information is useful for determining financial accountability, this means that whatever the situation and form of an organization makes and requires financial statements in making certain decisions the quality of accounting information will always influence the financial accountability of the organization.

Suggestion
Suggestions are given to future researchers who are interested in similar research to re-examine the research with more generalized and add other mediating variables so the influences organization cultural and organizational commitment to the quality of information according to can be found like existing theories.

Suggestion of researchers for company managers to generate mutual support and help their team, so that problems that arise related to work can be quickly detected, this can create a strong commitment of workers in achieving company goals Together with the owners of the company.

REFERENCE


