


ACCOUNTING INFORMATION SYSTEM QUALITY AND ORGANIZATIONAL PERFORMANCE: THE MEDIATING ROLE OF ACCOUNTING INFORMATION QUALITY

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ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 13 January 2023</p> <p>Accepted 08 March 2023</p>	<p>Purpose: The aim of this study is to examine the mediating role of accounting information quality in the relationship between accounting information system quality and organizational performance in rural banks in the Province of Bali-Indonesia.</p> <p>Theoretical framework: This research builds on the work of DeLone and McLean, regarding information systems success.</p>
<p>Keywords:</p> <p>Accounting Information Quality; Accounting Information System Quality; Organizational Performance.</p> <div data-bbox="172 936 480 1182" style="text-align: center;">  </div>	<p>Design/methodology/approach: The data for this study were collected using a questionnaire sent to the director of rural banks in the Province of Bali-Indonesia as many as 99 participated in this study. The research data were analyzed using the structural equation-partial least squares (SEM-PLS) model.</p> <p>Findings: Empirically the results of this study provide empirical evidence that the accounting information system quality has a significant positive effect on organizational performance and the accounting information quality. Meanwhile, the accounting information quality has a significant positive effect on organizational performance. In addition, the accounting information quality partially mediates the effect of the accounting information system quality on organizational performance.</p> <p>Research, Practical & Social implications: The study are expected to provide insight into the management of rural banks in the Province of Bali-Indonesia, regarding the important role of managing accounting information system quality and accounting information quality because they are able to improve the performance of the bank organizations they lead.</p> <p>Originality/value: The originality of this research is the role model of accounting information quality as a mediator of the influence of information system quality on organizational performance.</p> <p>Doi: https://doi.org/10.26668/businessreview/2023.v8i3.1192</p>

QUALIDADE DO SISTEMA DE INFORMAÇÃO CONTÁBIL E DESEMPENHO ORGANIZACIONAL: O PAPEL MEDIADOR DA QUALIDADE DA INFORMAÇÃO CONTÁBIL

RESUMO

Objetivo: O objetivo deste estudo é examinar o papel mediador da qualidade da informação contábil na relação entre a qualidade do sistema de informação contábil e o desempenho organizacional nos bancos rurais da Província de Bali-Indonesia.

Estrutura teórica: Esta pesquisa se baseia no trabalho de DeLone e McLean, no que diz respeito ao sucesso dos sistemas de informação.

Design/metodologia/abordagem: Os dados para este estudo foram coletados usando um questionário enviado ao diretor de bancos rurais na Província de Bali-Indonesia, dos quais 99 participaram deste estudo. Os dados da pesquisa foram analisados utilizando o modelo da equação estrutural mínimos quadrados parciais (SEM-PLS).

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Resultados da pesquisa: Empiricamente, os resultados deste estudo fornecem evidências empíricas de que a qualidade do sistema de informação contábil tem um efeito positivo significativo no desempenho organizacional e na qualidade da informação contábil. Enquanto isso, a qualidade da informação contábil tem um efeito positivo significativo sobre o desempenho organizacional. Além disso, a qualidade da informação contábil medeia parcialmente o efeito da qualidade do sistema de informação contábil sobre o desempenho organizacional.

Pesquisa, implicações práticas e sociais: Espera-se que o estudo forneça uma visão da gestão dos bancos rurais na Província de Bali-Indonésia, em relação ao importante papel da gestão da qualidade do sistema de informação contábil e da qualidade da informação contábil, pois eles são capazes de melhorar o desempenho das organizações bancárias que lideram.

Originalidade/valor: A originalidade desta pesquisa é o modelo de qualidade da informação contábil como mediador da influência da qualidade do sistema de informação no desempenho organizacional.

Palavras-chave: Qualidade da Informação Contábil, Qualidade do Sistema de Informação Contábil, Desempenho Organizacional.

CALIDAD DE LOS SISTEMAS DE INFORMACIÓN CONTABLE Y RENDIMIENTO ORGANIZATIVO: EL PAPEL MEDIADOR DE LA CALIDAD DE LA INFORMACIÓN CONTABLE

RESUMEN

Propósito: El objetivo de este estudio es examinar el papel mediador de la calidad de la información contable en la relación entre la calidad del sistema de información contable y el rendimiento organizativo en los bancos rurales de la provincia de Bali-Indonésia.

Marco teórico: Esta investigación se basa en los trabajos de DeLone y McLean, relativos al éxito de los sistemas de información.

Diseño/metodología/enfoque: Los datos de este estudio se recogieron mediante un cuestionario enviado a los directores de las cajas rurales de la provincia de Bali-Indonésia, en el que participaron 99 personas. Los datos de la investigación se analizaron mediante el modelo de ecuaciones estructurales por mínimos cuadrados parciales (SEM-PLS).

Resultados: Empíricamente, los resultados de este estudio proporcionan pruebas empíricas de que la calidad del sistema de información contable tiene un efecto positivo significativo en el rendimiento de la organización y en la calidad de la información contable. Por su parte, la calidad de la información contable tiene un efecto positivo significativo en el rendimiento de la organización. Además, la calidad de la información contable media parcialmente el efecto de la calidad del sistema de información contable en el rendimiento organizativo.

Implicaciones sociales, prácticas y de investigación: Se espera que el estudio proporcione información a la dirección de los bancos rurales de la provincia de Bali-Indonésia, sobre el importante papel de la gestión de la calidad del sistema de información contable y la calidad de la información contable, ya que son capaces de mejorar el rendimiento de las organizaciones bancarias que dirigen.

Originalidad/valor: La originalidad de esta investigación es el modelo de papel de la calidad de la información contable como mediador de la influencia de la calidad del sistema de información en el rendimiento de la organización.

Palabras clave: Calidad de la Información Contable, Calidad del Sistema de Información Contable, Desempeño Organizacional.

INTRODUCTION

One of the main concerns of most organizations today is the need to improve their performance (Ononwor, 2022). Organizational performance reflects the interaction between organizational behavior and achievements as well as the output value offered by the organization in the form of goods and services (Richard et al., 2009). Organizational performance also involves the iterative activities of setting organizational goals, monitoring progress toward goals, and making adjustments to achieve these goals more effectively and

efficiently. An important element that affects organizational performance is the quality of accounting information systems and accounting information. Ganyam and Ivungu, (2019) said that organizations have widely used accounting information systems to automate business activities, integrate all activities, and increase efficiency so as to gain a competitive advantage.

Organizations that use quality accounting information systems to support business needs will make them more effective and efficient so that they can improve their performance (Rosa & Purfini, 2019). According to Algrari and Ahmed, (2019), the accounting information system plays a very important role as a provider of quality accounting information to assist management in carrying out its duties optimally. Thus, the success or failure of an organization in achieving its goals is highly dependent on the quality of the accounting information system used. Quality accounting information is used to support organizations in making better decisions and improving organizational performance.

The important role of the quality of accounting information systems on organizational performance has been studied by several previous researchers, such as Trabulsi (2018) on Saudi SMEs and Hanum *et al.* (2021) on private governance in Indonesia. Meanwhile, the important role of accounting information quality on performance has also been studied by previous researchers such as Makau, Lagat and Bonuke (2017) study on the hotel industry in Kenya and Daniel *et al.* (2021) on insurance companies in Nigeria. In addition, previous researchers have also tested the effect of the quality of accounting information systems on the quality of accounting information, such as Kanakriyah (2016) studies on users of accounting information in Jordan and Algrari and Ahmed (2019) on telecommunications companies listed on the Iraqi stock market.

However, no study has been found that examined the mediating role of the quality of accounting information on the relationship between the quality of accounting information systems and organizational performance in rural banks. The problem of this research is whether the quality of accounting information systems affects organizational performance, and the quality of accounting information, whether the quality of accounting information affects organizational performance, and whether the quality of accounting information mediates the influence of the quality of accounting information systems on organizational performance. The purpose of this study was to examine the influence of the quality of accounting information systems on organizational performance through the quality of accounting information.

This research was conducted at rural credit banks in the Province of Bali, Indonesia, with the following considerations: The development of digital banks and financial technology has increasingly increased competition between financial institutions, including rural banks

(Sari, 2022). The Covid-19 pandemic has had an impact on the decline in the economy and the ability of customers to fulfill their credit obligations, which has had an impact on decreasing performance achievements (Srinadi & Dwija Putri, 2022). Rural banks have implemented an accounting information system to process all the financial transaction data. Thus, it is necessary to examine whether the implementation of accounting information systems and the quality of accounting information affects organizational performance.

The originality of this study is the role model of mediating the quality of accounting information in the relationship between the quality of accounting information systems and organizational performance. This study contributes to the accounting information system literature by providing empirical evidence of the important role of accounting information systems and the quality of accounting information in improving organizational performance, especially in rural banks. In addition, this research also contributes to strengthening the technology acceptance model.

LITERATURE REVIEW

Technology Acceptance Model

This research is based on the information system success model of DeLone and McLean (1992) and DeLone and McLean (2003). In this model, six variables related to the success of an information system are presented: system quality, information quality, use, user satisfaction, individual impact, and organizational impact (DeLone and McLean, 1992). DeLone and McLean (2003) revised the model by presenting the system quality, information quality, service quality, users, user satisfaction, and net benefits. According to Al-Mamary, Shamsuddin and Hamid (2018), one of the most studied dimensions of information system success is system quality because system quality shows the size of the information processing system related to how well hardware and software work together. The quality of information is a measure of the quality of the information system. Information system research focuses more on the output quality of the information system, namely, the quality of the information produced by the system, especially in the form of reports.

Accounting Information System Quality

An accounting information system collects, records, stores, and processes data to produce information for decision-makers. This includes people, procedures, instructions, data, software, information technology infrastructure, internal controls, and security measures (Romney & Steinbart, 2021). Meanwhile, Bodnar and Hopwood (2013) stated that an

accounting information system is a collection of resources designed to convert financial and other data into information. This information is communicated to various decision makers. SIA is a mechanism developed to assist organizations in managing and controlling related business activities that are integrated with information technology (Alawaqleh, 2020). The quality of the accounting information system describes a system that is able to utilize existing resources to provide reliable, flexible, integrated, and easily accessible financial and non-financial information in a timely manner to bring efficient and effective performance to the company and assist managers in making optimal decisions. thus helping achieve business goals (Nguyen & Nguyen, 2020). According to Gorla, Somers and Wong (2010), the quality of information systems is an important measure of their success of information systems.

Accounting Information Quality

Information is data that has been grouped and processed to provide meaning and improve decision-making processes (Romney & Steinbart, 2021). Information will be useful if it is of high quality. According to Anggadini (2013) the quality of information is multidimensional, meaning that organizations must use various measures to evaluate the quality of their information. Meanwhile, Gorla, Somers and Wong (2010) said the quality of information is the quality of the output of the accounting information system, which in general can be in the form of reports or online layers.

Information quality is the most useful type of information for existing and potential investors, lenders, and other creditors to make reporting entity decisions based on the information in financial statements. Financial information has two basic qualitative characteristics: relevance and faithful representation. Relevant financial information is capable of making a difference in the decisions made by users. Financial information can make a difference in decisions if it has predictive or confirmatory value, or both. Financial information has predictive value if it can be used as an input to processes used by users to predict future outcomes. Financial information has confirmation value if it provides feedback about (confirms or changes) previous evaluations. To be a representation so that it truly describes the actual situation, the information must have three characteristics, namely complete, neutral, and free from error (IFRS, 2018).

Organizational Performance

Organizational performance is the result of the activities and processes of all entities. In general, there are two organizational performance measures, namely, organizational

productivity and effectiveness, which reflect the final process of all entity activities. Productivity is a measure of how efficiently employees work, whereas effectiveness is a measure of how precise organizational goals are (Taşlıyan et al., 2018). According to Ensslin et al. (2022), evaluating performance is a guide for organizational actors to achieve goals and maintain or improve organizational performance.

Relationship between Accounting Information System Quality and Organizational Performance

Accounting information systems play a vital role in organizations. Accounting information systems are designed to assist organizations in processing data into information for reporting purposes, which impacts the economy and organizational performance (Ganyam & Ivungu, 2019). According to Algrari and Ahmed (2019) the development of accounting information systems has a significant impact on organizational performance and effectiveness, because organizational managers need information to support decision-making. The impact of the accounting information system on organizational performance will occur when the organization implements a quality accounting information system because, with a quality information system, data will be processed quickly, reliably, and consistently so that the information produced will be of high quality; thus, it can be used for support in decision making so that the decisions taken will be better. Meanwhile, Rosa and Purfini (2019) revealed that the company will be able to improve organizational performance by implementing a good and quality accounting information system. Hendri et al. (2022) stated that the quality of the system can support the tasks performed.

Several previous researchers have studied the importance of a quality accounting information system in organizations. The results of previous studies show a relationship between accounting information systems and performance. For example, a study conducted by Akhter (2022) on private commercial banks of Bangladesh showed that the accounting information system has a positive and significant effect on organizational performance, while Alsmady (2022) conducted a study on the Amman Stock Exchange, providing empirical evidence that the quality of accounting information has a strong positive effect on companies' performance. Ironkwe and Nwaiwu (2018) conducted a study on companies in Nigeria. The results show that the accounting information system has a positive and significant effect on financial and nonfinancial performance. Meanwhile, a study conducted Trabulsi (2018) on small- and medium-sized companies in Saudi Arabia proved that the accounting information

system has a significant impact on organizational performance. Based on this description, the first hypothesis (H1) tested in this study was:

H1: The quality of the accounting information system has a positive effect on organizational performance

The Relationship between the Accounting Information Systems Quality and the Accounting Information Quality

Accounting information plays a very important role in making business decisions because all decisions will have an impact on finances; therefore, high-quality information is very helpful in choosing the best alternative for decision-making (Algrari & Ahmed, 2019). Information is data that has been processed so that it has meaning and is useful to its users (Laudon & Laudon, 2020). Software quality can be used to determine system quality system (Gorla et al., 2010). Overall, low-quality accounting software will result in higher costs because the software is not able to serve the objectives to be achieved, accounting software is designed not according to quality standards, is prone to errors, has weak security, and is not strong. Meanwhile, Gorla et al. (2010) stated that software that is of poor quality produces low-quality information with respect to the dimensions of information content, that is, information that is less relevant and inaccurate, or incomplete. On the other hand, a flexible accounting information system can be customized easily and quickly, thereby meeting the rapidly and efficiently changing information needs of users and leading to the output of relevant and up-to-date information to users, implying high information quality.

One of the successes of an information system is its output in the form of quality information from various developed applications. Quality information is a measure of the output of information systems (Pratiwi, 2021). Al-Mamary et al. (2018) stated that quality information can be produced from a system that is easy to use and learn. An important role of the accounting information system in an organization is to produce quality accounting information. The success of an accounting information system in an organization will be able to increase the relevance of accounting information and reduce the level of uncertainty (Fitriati et al., 2020).

The above description supports the premise that a quality accounting information system produces quality information content. An accounting information system that utilizes user-friendly and modern technology can present information in an easy-to-understand format, enabling them to effectively use the accounting information system. A properly integrated accounting information system provides accurate and complete information so that the

information output is useful for supporting daily tasks and relevant for decision-making. The description above shows that a quality accounting information system leads to quality information formats and content. Fitriati et al. (2020) prove that the implementation of an effective information system produces quality accounting information. Similar results were also reported by Gorla et al., (2010), who provided evidence that the quality of the system affects the quality of information. Based on this description, the second hypothesis (H2) tested in this study was:

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

Relationship of Accounting Information Quality to Organizational Performance

Quality information is used by users for business decision-making. Information of good quality allows the organization to understand market needs thereby increasing value for customers (Sedkaoui & Benaichouba, 2021). Poor quality information provided by accounting information systems will result in high maintenance costs and disruption to the organization's operations resulting in the organization incurring high costs. Poor quality information provided by AIS results in large maintenance costs and disruption to the organization's operations, resulting in high costs. When accounting information is available with good quality, the organization will benefit from reducing labor costs, waste, and inventory costs. Thus, a high content of accounting information (i.e., accurate, complete, and relevant) leads to better product cost control and increased organizational efficiency (i.e., increased profits and increased efficiency in decision-making).

According to Al-Mamary, Shamsuddin and Hamid, (2018) the quality of information is a key factor that influences organizational performance. Sunarta and Astuti (2023) proved that the quality of accounting information has a significant positive effect on the success of decision-making. Dalkılıç et al. (2021) proved the quality of accounting information has a positive effect on company performance and company value. Dewi et al. (2019) also prove that the quality of accounting information has a positive and significant effect on financial accountability. Based on this description, the third hypothesis (H3) tested in this study is:

H₃: Accounting information quality has a positive effect on organizational performance.

The Relationship of the Accounting Information Systems Quality to Organizational Performance through the Accounting Information Quality

In general, it cannot be denied that the implementation of a good information system in an organization produces quality information, which has a positive effect on the organization as a whole. Organizations that use quality accounting information systems produce quality accounting information. Furthermore, quality accounting information has a significant impact on improving organizational performance. Thus, the quality of accounting information systems and information quality is a key factor influencing organizational performance (Al-Mamary et al., 2018).

For example, Kanakriyah (2016) proved that the use of accounting information systems has a strong effect on the quality of accounting information and that accounting information systems have a significant effect on company profitability. Gorla et al. (2010) proved that the quality of the system has a positive effect on the quality of information and organizational performance, and the quality of information has a positive effect on organizational performance.

The above analysis shows that the quality of accounting information systems affects the quality of accounting information, and organizational performance is also influenced by the quality of accounting information. Therefore, the fourth hypothesis (H4) tested in this study the quality of accounting information systems affects organizational performance through the quality of accounting information

H4: The quality of accounting information systems has a positive effect on organizational performance through the quality of accounting information.

MATERIAL AND METHODOLOGY

Construct Operationalization

The constructs used in this study were accounting information system quality, accounting information quality, and organizational performance. The constructs used in this study were accounting information system quality, accounting information quality, and organizational performance. Accounting information system quality is measured in two dimensions, namely, the flexibility and sophistication of the system, using an instrument developed by by Gorla, Somers and Wong (2010). Flexibility consists of three items: (1) the accounting information system used is easy to learn, (2) the accounting information system used is only equipped with useful features and functions, and (3) the accounting information system used can easily make changes. The sophistication of the system consists of six items:

(1) the accounting information system used by applying the modern era, (2) nicely included, (3) easy to use, (4) precise documentation, (5) quick response time for online inquiries, and (6) short time lag between input and output records for batch processing.

Accounting information quality is measured in two dimensions: information content and format. The information content dimension is measured by five items: (1) accurate information output (including screen and print output), (2) complete, (3) concise, (4) useful in supporting routine work, and (5) relevant for use in decision-making. The information format is measured by three items, namely: (1) good format and appearance; (2) Can be compared with other outputs (consistency); (3) consistent and easy to understand, this instrument was developed by Gorla, Somers and Wong (2010).

Organizational performance is measured by two dimensions, financial performance and non-financial performance, using an instrument developed by Wang et al. (2014) and Wang et al. (2016), which was adapted for this study. Financial performance is measured by six (1) statements including return on investment; (2) return on assets; (3) return on credit; (4) average profitability; (5) profit growth; and (6) customer growth. Nonfinancial performance is measured by five statements: (1) customer satisfaction, (2) quality development, (3) ordinary management, (4) responsiveness, and (5) productivity.

Data Collection

This study used a sample of rural credit banks in the Bali province. Based on PERBARINDO (<https://www.perbarindo.or.id/anggota-bali/>), the number of rural banks in Bali, Indonesia in 2022 is 131. The sample size was calculated using the Slovin formula with the assumption of a 5% sampling error; therefore, the sample size for this study was 99. We collected data from directors or department heads who represented companies as respondents. Data collection was carried out using a questionnaire that was delivered directly to the People's Credit Bank in Bali, Indonesia via email and WhatsApp. Assuming a response rate of 80%, 123 questionnaires were sent to respondents. The questionnaires were accompanied by a cover letter explaining the purpose of the research and guaranteeing data confidentiality. Three weeks after completing the questionnaires, 99 questionnaires were returned, with a response rate of 78%. The high response rate was because the questionnaire was delivered directly by students who were doing internships.

We conducted a nonresponse bias test to ensure that there was no response bias. The Levene's test result is 0.115 with a sig value of 0.712, because the sig value > 0.05, shows no

difference between respondents who return on time and those who are late, this shows there is no problem with nonresponse bias

RESULTS AND DISCUSSION

The research was analyzed using a partial least rectangular (PLS) structural equation model with Warp-PLS software (version 8.0). PLS was chosen for use as a data analysis tool because it does not demand a normal data distribution or large sample sizes, such as covariance-based structural equation modeling (Kuechler et al., 2009). Owing to the advantages of modeling using PLS, it is widely used to analyze survey data (Verhagen and van Dolen, 2009; Kuechler, Mcleod and Simkin, 2009; Gefen and Straub, 2005). There are two stages in testing using PLS: testing the measurement model (outer model), and testing the structural model (inner model).

Measurement Model Testing

PLS modeling was used to validate the constructs of accounting information system quality (AISQ), accounting information quality (AIQ), and organizational performance (OrP), and to test the research hypotheses. According to Straub and Gefen (2004), reliability and validity are mandatory for measuring the instruments. While reliability is a matter of measurement within constructs, construct validity concerns the measurement between constructs. Furthermore, Straub and Gefen (2004) stated that convergent and discriminant validity are components of construct validity. In this study, the reliability, convergent validity, and discriminant validity were tested for the three constructs.

Reliability was tested using composite reliability according to Chin, Marcolin, et al. (2003), who stated that the composite reliability value provided more accurate information than Cronbach's alpha. Nunnally and Bernstein (1994) considered a reliable measure if the value of the composite reliability coefficient was > 0.7 . Table 1 shows that all components have a composite reliability > 0.7 , indicating that the indicators used to measure the constructs are reliable.

Table 1. Measurement of constructs and indicators (with reliability)

Latent construct	Dimensions	Number of items	Factors loading	Cronbach's alpha	Composite reliability	AVE
AISQ	Flexibility	3	0,741	0.710	0.870	0.769
	Sophistication	6	0,723			
AIQ	Content	5	0.712	0,702	0.845	0.731
	Format	3	0.724			
OrP	Financial	6	0.716	0.821	0.918	0.848
	Non-Financial	5	0.720			

Testing the validity of the indicators using convergent and discriminant validity. According to Fornell and Larcker (1981) convergent validity was tested using three criteria: (1) all indicators as measurements must be significant and the loading factor must exceed 0.707 (Straub & Gefen, 2004) and (Gefen & Straub, 2005); (2) construct reliability must exceed 0.7, and (3) the value of the variance extracted (AVE) for each construct must exceed 0.50.

Table 1 shows that the loading factor of the six dimensions exceeded 0.707, with a significance of $p=0.001$. The composite reliability of the three constructs exceeded 0.70 (with the lowest composite value of 0.845). Furthermore, the AVE value for all constructs exceeded 0.50 (minimum value of AVE = 0.731), so it can be said that convergent validity was fulfilled.

Discriminant validity was evaluated using a cross-loading indicator based on (Fornell & Larcker, 1981) criteria. According to Fornell and Larcker (1981) good discriminant validity is shown from the AVE square root for each construct, whose value is greater than the correlation between constructs in the model. Table 2. The criteria for square root average variance extracted in the diagonal column, which is given a bold letter whose value is greater than the correlation between latent variables in the same column (above or below); thus, discriminant validity was fulfilled.

Table 2. Discriminant validity

	AVE	Composite reliability	AISQ	AIQ	OrP
AISQ	0.769	0.870	0.877	0.657	0.656
AIQ	0.731	0.845	0.657	0.855	0.713
OrP	0.848	0.918	0.656	0.713	0.921

Note: Square roots of average variances extracted (AVEs) shown on diagonal.

Structural Model Testing

The structural model in this study was tested using the estimated R² values and path coefficients. The path coefficient indicates the strength of the relationship between the dependent and independent variables, whereas the predictive power of the model for the dependent variable is measured by the value of R² (Ko, Kirsch and King, 2005; Chin, Marcelin and Newsted, 2003). According to Bentler (2004), the significant path coefficients support the

hypothesized relationship. Meanwhile, Chin, Marcolin and Newsted (2003) stated that to be considered, the standard path coefficient value should be 0.20, ideally above 0.30.

The results of the hypothesized model analysis are shown in Figure 1 and Table 3, which show that AISQ has a significant positive effect on organizational performance (OrP) $\beta = 0.39$, $P < 0.01$, thereby supporting the first hypothesis (H1). A significant positive relationship was also shown between AISQ and AIQ ($\beta = 0.67$, $P < 0.01$), thereby supporting the second hypothesis (H2). Meanwhile, AIQ also has a significant positive relationship to OrP ($\beta = 0.49$, $P < 0.01$) thus supporting the third hypothesis (H3).

Figure 1. Full Research Model

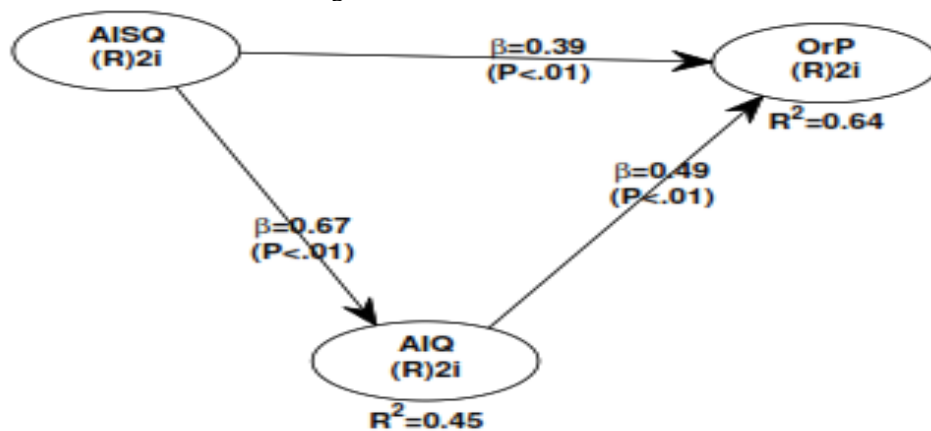


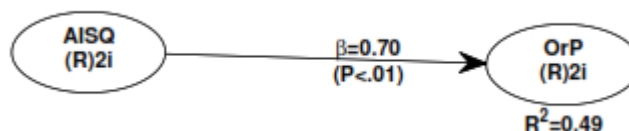
Table 3. A theoretical model of the direct relationship of research variables

Independent Variable	Dependent Variable	Hypotheses	Relevant Path	Path coefficient	p-value	Remarks
AISQ	OrP	H1	AISQ \rightarrow OrP	0,39	<0,01	Supported
AISQ	AIQ	H2	AISQ \rightarrow AIQ	0.67	<0.01	Supported
AIQ	OrP	H3	AIQ \rightarrow OrP	0.49	<0.01	Supported

Mediation Effect Testing

Testing the mediating role of accounting information quality on the effect of accounting information system quality on organizational performance, based on (Hair et al., 2011), consists of three steps: First, estimate the direct effect of AISQ on OrP. Test results of the direct effect of AISQ on OrP = 0.70; $p < 0.01$. The results of this direct-effect test met the requirements because the results were significant. The test results are shown in Figure 2.

Figure 2. The results of the direct relationship between AISQ and OrP



The second is to estimate the indirect effect simultaneously with the triangle PLS-SEM model, namely $AISQ \rightarrow OrP$; $AISQ \rightarrow AIQ$ and $AIQ \rightarrow OrP$. The estimation results show $AISQ \rightarrow OrP = 0.39$; $p < 0.01$; estimated $AISQ \rightarrow AIQ = 0.67$; $p < 0.01$, and estimated $AIQ \rightarrow OrP = 0.49$; $p < 0.01$. The test results are shown in Figure 1.

The third is to calculate the variance accounted for (VAF) with the formula for the indirect effect divided by the total effect. The total influence is direct and indirect. If the VAF value is above 80%, it indicates that there is full mediation, and if the VAF value is between 20% and 80%, then it can be categorized as partial mediation, whereas if the VAF value is less than 20%, it can be concluded that there is almost no mediating effect (Hair et al., 2014). The test results are listed in Table 4.

Table 4. The results of the VAF test of the relationship between AISQ and OrP through AIQ

Indirect effect 0.67×0.49 ($AISQ \rightarrow AIQ = 0.67$; and $AIQ \rightarrow OrP = 0.49$)	0.33
The direct effect of AISQ on OrP	0.70
Total effect ($0.33 + 0.70$)	1.03
VAF = indirect effect divided by the total influence $0.33/1.03$	0,32

Table 4 shows a VAF value of 0.32 (32%) greater than 20%, so it can be concluded that accounting information quality (AIQ) partially mediates the effect of accounting information system quality (AISQ) on organizational performance; thus, the fourth hypothesis (H4) is not rejected.

DISCUSSION

The acceptance of the first hypothesis (H1), which states that the quality of the accounting information system has a positive effect on organizational performance, indicates that, first, a flexible system consists of 1) an easy-to-learn accounting information system, which allows users to not need a long time to understand and use the system, so that the process becomes faster and more accurate; 2) a system that is only equipped with useful features and functions, which encourages system users to focus on functions that support banking activities; and 3) a flexible system to make changes easily. This allows rural banks to adjust the system according to developments in information technology and the information needs of users, so as to be able to improve organizational performance.

Second, the use of a sophisticated system by rural banks, namely: 1) a modern accounting information system, 2) well-integrated, 3) user-friendly, 4) good documentation, 5) short response time for online inquiries, and 6) short time lag between data input and output for

processing batches, all of which can provide good, fast, and accurate service to improve organizational performance.

The results of this study support those of Jarah and Iskandar, (2019) who proved that accounting information systems provide support for financial performance, acquire new skills at work to improve performance, and help reduce organizational costs. Ha, (2020) also proves that accounting information systems have a positive effect on the operational performance of small and medium companies in Vietnam. According to Akhter, (2022), banks need to ensure the use of a quality accounting information system so that operations become effective and efficient and organizations can develop. Akram and Jarah, (2022) say that the accuracy, relevance, and reliability of accounting information systems play a very important role in improving company performance.

Acceptance of the second hypothesis (H2) which states that the quality of the accounting information system has a positive effect on the quality of accounting information. This indicates that the flexible and sophisticated accounting information system used by rural banks is capable of producing accurate information both on print and on screen; the resulting information is complete; the system produces concise information, so it does not take much time to understand it; the information generated is very useful in supporting daily work and relevant information for decision making. Apart from the sophisticated and flexible content aspect of the system, it is also capable of producing information in good form and appearance, comparable (consistent), and easy to understand. This will improve the quality of accounting information.

The results of this study are in line with those of Binh *et al.* (2020) which proves that the quality of the information system is the main driver of the quality and usefulness of accounting information. This study also supports Gorla, Somers and Wong (2010), who state that organizations that use systems with out-of-date hardware and software support cause information output to be bad. On the contrary, when the quality of the system increases, it will improve the quality of information.

Acceptance of the third hypothesis (H3), which states that the quality of accounting information has a positive effect on organizational performance, indicates that with the content of accounting information and the form of presentation, rural banks in the Province of Bali, Indonesia are able to increase returns on investment, return on assets, credit returns, average profitability, and customer growth better than major competitors. In addition to the content and form of information presented, rural banks in the Province of Bali, Indonesia, are also able to increase customer satisfaction, improve company quality, improve cost management, increase

responsiveness, and increase productivity so that it becomes better than the main competitors, thus improving organizational performance.

The test results support those of Alsmady (2022) and Al-Mamary et al. (2018), providing empirical evidence that the quality of information affects companies' performance. Dewi et al. (2019) proved that the quality of local government financial information has a positive effect on financial accountability.

Acceptance of the fourth hypothesis (H4) which states that the quality of accounting information mediates the influence of the quality of accounting information systems on organizational performance. People in Bali Province, Indonesia. Thus, rural banks must pay attention to the quality of accounting information so that the implementation of a quality accounting information system can improve organizational performance, in this case, the performance of rural banks in Bali, Indonesia.

CONCLUSION

Based on the previous description, it can be concluded that implementing a quality accounting information system will improve the organizational performance of rural banks in the Province of Bali, Indonesia. The implementation of a quality accounting information system produces such information. Quality accounting information can improve organizational performance. Finally, accounting information quality can mediate the relationship between accounting information quality and the organizational performance of rural banks in Bali, Indonesia. This study supports the developed TAM model (DeLone & McLean 1992; DeLone & McLean 2003).

The limitations of this study are, first, because of its perceptual nature, the results are very dependent on the understanding of each respondent to the questions asked, which are associated with the conditions encountered in the workplace. The two research samples are limited to rural banks in the province of Bali, Indonesia, and the numbers are relatively small, which will have an impact on the generalizability. Considering the results of this study, the suggestion for further research is that future researchers can re-test by adding several mediating variables, such as knowledge about the system, sharing information, and sharing knowledge.

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