

Print ISSN: 2288-4637 / Online ISSN 2288-4645
doi:10.13106/jafeb.2020.vol7.no2.301

Impact of Organizational Culture on the Accounting Information System and Operational Performance of Small and Medium Sized Enterprises in Ho Chi Minh City

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Received: December 1, 2019 Revised: December 11, 2019 Accepted: December 18, 2019

Abstract

This study focuses on determining the impacts of organizational culture on the accounting information system and the operational performance of small and medium-sized enterprises in Ho Chi Minh City. The paper is organized in five parts: introduction, literature review, research methodology, research results, and conclusion and policy implications. Based on the samples of 353 respondents working in small and medium-sized enterprises in Ho Chi Minh City, the research employs both qualitative and quantitative methods to find the answers for research questions. Group discussion, which yields final observed variables of the factors of organizational culture is used for qualitative method. Statistics, assessment of the reliability of Cronbach's Alpha scale, exploratory factor analysis (EFA), confirmatory factor analysis (CFA) and structural equation modeling (SEM) are used for quantitative procedure. The results show that mission, involvement and inconsistency in organizational culture positively affect the accounting information system of small and medium-sized firms in Vietnam. In addition, mission, involvement, adaptability and consistency in organizational culture are found to have positive impacts on the firm operational performance. Another finding of the study is that the accounting information system has a positive effect on operational performance of small and medium-sized firms in Vietnam.

Keywords: Organizational Culture, Mission, Involvement, Operational Performance, Accounting.

JEL Classification Code: D22, L25, G41

1. Introduction

Organizational culture is considered a guideline for all activities of an organization, whereby, organizational culture reflects its goals, vision, mission and development plans of the organization (Kwarteng & Aveh, 2018). Therefore, organizational culture has really influenced the operational performance of organizations (Kwarteng & Aveh, 2018). Furthermore, for accounting activities today, for the accounting information system to take place

smoothly, correctly and bring high accuracy, the organizations need to base on issues related to organizational culture (Indeje & Zheng, 2010). Besides, when the accounting information system works well, it will provide a source of quality information for the business operation of an organization, which promotes the operation of an organization to become more efficient (Caulkin, 2003; Hope & Fraser, 2003).

Therefore, the objective of this research is to identify and measure the impacts of organizational culture on the accounting information system and the operational performance of small and medium-sized enterprises in Ho Chi Minh City; on that basis, the study proposes administrative implications to improve the accounting information system and the operational performance of small and medium-sized enterprises in Ho Chi Minh City.

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2. Literature Review

Organizational culture is one important issue for the existence and development of every organization. The organizational culture reflects the spirit and is the communication foundation of organization members with external subjects (Deal & Kennedy, 2000; Denison, 1990; Schein, 1990). That organizational culture is the most common characteristic obtained by every member when working in an organization, which is the core issue arising from the establishment of the organization and the values achieved when overcoming difficulties during the operation (Inah, Tapang, & Uket, 2014). We can define organizational culture as a whole of generally accepted rituals, experiences and emotions (Stokes & Harrison, 1992). For this study, the author inherited from study results of Denison (2003) on measuring organizational culture through four factors, namely: Mission, involvement, adaptability and consistency.

The operational performance of the organization is widely studied in management study. The definition of the operational performance of the organization has many different views. According to Richard and Devinney (2009), the operational performance of an organization includes three main issues related to the operational performance of the organization:

- (1) Financial performance (profit, ROA, or ROE).
- (2) Product performance in the market (sales, or market share).
- (3) Shareholder yield (profits of shareholders, or economic value-added).

Felício et al. (2014) determine the operational performance of the organization in terms of increasing profits, reducing investment risks, and remarkable competitiveness compared to competitors. Ogbonna and Harris (2000) explain the operational performance of an organization is that the organization continually raise finance and market share in its business. A study on accounting information systems has always been a topic of interest to many researchers. An accounting information system accounts for a set of interdependent activities, documents and technological issues which are designed in collecting, processing and reporting information for decision-making purposes of users of accounting information systems (Hurt, 2013). Dameri, Garelli, and Ricciardi (2013) think that the accounting information system is an integration of information based on collected and closely linked data.

According to Bodnar and Hopwood (2010), the accounting information system is a collection of resources such as human and equipment designed to transform accounting, financial and other data into useful information to decision-makers. Romney and Steinbart (2006) argue that the accounting information system is a system for

collecting, recording and processing data to create information for decision making. An accounting information system is a system that integrates components such as hardware, software, procedures, databases and networking (Stair & Reynolds, 2011).

2.1. The Relationship between Organizational Culture and Operational Performance

Denison (2000) believes that organizational culture is the basic foundation for developing values and beliefs from employees as well as managers, customers, shareholders, suppliers and others. Also according to the study results of Denison (2000), organizational culture is made up of 4 factors, namely: mission, involvement, adaptability and consistency. Accordingly, the mission is considered as a key direction for the development of all organizations, so when the organizations have a clear mission, they can perform well and bring better results because they have specific motivation and direction to grow their business (Kwarteng & Aveh, 2018).

The involvement reflects the commitment of employees and sense of owners, involvement in decisions of all firm members, and employee's work orientation at the organization they are working (Kwarteng & Aveh, 2018). Organizations empowering their employees, using team spirit, and continually developing employees' capabilities which means motivating employees to participate in the process of working at the organization will achieve higher operational performance (Denison, 2000; Fey & Denison, 2003).

Adaptability is the ability of organization to change internally when there are external changes (Denison & Mishra, 1995). If the firms internally focused, firms may face difficulty in fulfilling external market needs, so it is important to ensure the ability to create change and understand customers (Kwarteng & Aveh, 2018). Highly adaptive organizations are prerequisite conditions for increasing operational performance (Kwarteng & Aveh, 2018).

Consistency refers to the existence of a common set of rules for the organization's work, which contributes to the promotion of work linkages between employees in a truly and more effective manner at work. Organizations get better operational performance when these organizations are stable and well-implemented (Saffold, 1988). Firms need to have a combination of involvement and consistency in their working processes to promote their operations more effective (Denison, 1990). Basing on the above analyses, the study proposes some hypotheses.

H1: Mission of an organization has a positive impact on its operational performance.

H2: Involvement has a positive impact on the operational performance of an organization.

H3: Adaptability of an organization has a positive effect on its operational performance.

H4: Consistency of an organization has a positive effect on its operational performance.

2.2. The Relationship between Organizational Culture and the Accounting Information System

According to Marshall and Steinbart (2017), there are three factors affecting the accounting information system: business strategy, information technology development, and organizational culture. Organizational culture is positively related to the accounting information system (Indeje & Zheng, 2010). To develop and implement an accounting information system, it is necessary to identify and to understand the meaning, standards and strength of an organization. The organizational culture factor is considered the basis for the best functioning accounting information system (Kwarteng & Aveh, 2018). Culture plays an important role in building a standard accounting information system (Schein, 2004). Therefore, in one company's financial statements, culture influences the accounting information system and practices are affected by its culture (Geriesh, 2003). Based on the analysis, the hypothesis can be drawn as following:

H5: Organizational culture (involvement, adaptability, mission, and consistency) has a positive impact on the Accounting Information System.

2.3. Relationship between Accounting Information System and Operational Performance

The accounting information system is evaluated as an optimal tool for improving the operational performance of an organization (Caulkin, 2003; Hope & Fraser, 2003). For an organization with a good accounting information system, all its activities will easily be effective (Hope & Fraser, 2003). Kwarteng and Aveh (2018) also point out that the accounting information system and operational performance have a positive relationship with each other, when the organization has a good accounting information system, the operational performance of the organization that will be higher. Based on the above analysis, the study proposes the following hypothesis:

H6: Accounting information system positively affects the operational performance of the organization.

3. Research Methodology

3.1. Qualitative Method

It is conducted in a sequence based on the literature review and overview of the previous relevant studies to propose the preliminary research hypotheses and models. Then, the author conducted a group discussion with 10 experts to supplement and adjust the observed variables of the factors of Organizational Culture (Mission, Involvement, Adaptability, and Consistency), Accounting Information System and Operational Performance in the preliminary research model in conformity with the context of research at SMEs in Ho Chi Minh City. The research results will be formed as the basis for developing a measurement scale and questionnaire to collect the data for quantitative research.

3.2. Quantitative Method

The sample in the quantitative study was conducted by convenience sampling with a sample size of 353 subjects (employees with more than 3 years of working experience, heads/ deputy heads of the department, directors/deputy directors) who are working at small and medium enterprises in Ho Chi Minh City. The data collected by the survey through the pre-designed questionnaire sent directly to the subjects to be interviewed and received results immediately. The collected data is processed using SPSS 20 and AMOS 20 software including statistics, Cronbach's Alpha reliability assessment, analysis of EFA, CFA factors and SEM linear structure model to analyze the impact of organizational culture on accounting information system and operational performance of small and medium enterprises in Ho Chi Minh City.

According to Trong and Nguyen (2008), the sample size must be at least four or five times the number of observed variables. Thus, in this study, the author uses a minimum number of research votes corresponding to 18 observed variables: $5 \times 18 = 90$ observations. However, to ensure the persuasion and quality of the model results, the author conducted a survey of 360 votes, including 353 valid questionnaires with all the information on the questionnaire.

Among 353 surveyed subjects, there are 123 female, accounting for 34.8% and 230 male, accounting for 65.2%. The main position is the head and deputy head of departments, accounting up to 68.3%. The working seniority from 5 to 10 years accounts for the highest rate with 75.1%. Respondents are classified into different working sector such as manufacturing (24.1%), trading (29.7%), services (23.5%) and other sectors (22.7%).

Table 1: Scales of measurement contained the factors of the research model

No.	Factors	Encode	Scales	Source
1	Mission	MS1	The company has a clear strategy that gives specific meaning, purpose and direction to the work	Denison (1990), Denison and Mishra (1995), Fey and Denison (2003)
2		MS2	Leaders always create ambitious goals	
3		MS3	The company has a long-term vision to produce motivation for all employees	
4	Involvement	IN1	The company regularly increases skills training sessions to motivate employees to participate in the work	
5		IN2	The company appreciates teamwork in the process of work completion	
6		IN3	Employees have the right to propose ideas about how to work and their rights and benefits at the Company	
7	Adaptability	AD1	The company can adapt quickly to the changing business environment	
8		AD2	The company quickly understands and responds to customer demands both at present and in the future	
9		AD3	The company always grasp market changes accurately	
10	Consistency	CO1	The departments, divisions and units of the Company can collaborate well to achieve common goals	
11		CO2	The company always has general rules on how to perform the work	
12		CO3	The company appreciates its employees who have high sense of compliance with work regulations	
13	Accounting information system	AI1	Data from the accounting information system ensures high reliability	Zulkarnain (2009), Sajady et al. (2008)
14		AI2	Data provided from the accounting information system is very accurate	
15		AI3	Accounting information system helps to save costs and time for better performance	
16	Operational Performance	OP1	In the last 3 years, the ROA ratio of the Company has increased	Santos and Brito (2012)
17		OP2	In the last 3 years, the ROE ratio of the Company has increased	
18		OP3	In the last 3 years, the profit after tax of the Company has increased	

4. Research Results

The results of the reliability test of the scale of factors show that, Cronbach's Alpha coefficient reaches the maximum value of 0.873 belongs to the Adaptability factor; the lowest Cronbach's Alpha coefficient is 0.726, which belongs to the Mission factor. All Cronbach's Alpha coefficients of the factors are relatively high from 0.7 upwards. The correlation coefficient of the total variables is greater than 0.3, showing that the variables are closely correlated, ensuring all variables (18 variables of 6 factor groups) meet the requirements of Structural Equation Model SEM analysis.

EFA is used to explore the structure of factors: MS (Mission - Cronbach's alpha: 0.726), IN (Involvement - CA: 0.757), AD (Adaptability - CA: 0.873), CO (Consistency - CA: 0.812), AI (Accounting Information System - CA: 0.855) and OP (Operational Performance - CA: 0.790). All 18 variables belonging to factors that fulfill the conditions of analysis and reliability of Cronbach's Alpha are used in the Exploratory Factor Analysis (EFA). After that, the factors will be tested to clean the data. With these 18 variables of scales, EFA analysis shows that the results of factor analysis of variables belonging to factors indicate that obtained coefficient KMO is 0.715 with significant level of 0.000. This confirms the KMO value ensuring the appropriateness of exploratory factor analysis and the significance level of the data put into performing factor

analysis. The Chi-Square statistic of Bartlett's test is valued 2,618.159 with significance level Sig. = 0,000.

Table 3: Rotated Component Matrix

	Component					
	1	2	3	4	5	6
AD3	0.911					
AD1	0.906					
AD2	0.820					
AI3		0.905				
AI2		0.885				
AI1		0.851				
CO3			0.915			
CO2			0.882			
CO1			0.701			
OP3				0.923		
OP2				0.825		
OP1				0.776		
IN3					0.864	
IN2					0.798	
IN1					0.781	
MS2						0.861
MS1						0.836
MS3						0.695
Eigenvalue = 1.073						
Cumulative	19.970%	34.497%	47.351%	59.006%	67.282%	73.242%

At the same time, analysis of extracted variance shows that extract variance gets 73.242%. This value is relatively high with 73.242% of data variability explained by six factors. So, the scales are drawn and accepted, the stopping point when extracting factors at the sixth factor with a specific value of 1.073 is greater than 1. This confirms that the included variables are arranged into six factor groups.

The results of factor rotation show that all factors are satisfactory (factor load factor values are greater than 0.5) and arranged in six separate groups of factors, these are groups of factors MS (Mission), IN (Involvement), AD (Adaptability), CO (Consistency), AI (Accounting Information System) and OP (Operational Performance). Next, perform Confirmatory Factor Analysis CFA using AMOS software with the purpose of checking the influence of factors together.

The results indicate that the value of Chi-square/df = 1.534 is less than 3, GFI = 0.947 is greater than 0.9, TLI = 0.968 is greater than 0.95, CFI = 0.975 is greater than 0.95 and RMSEA = 0.039 is less than 0.1; Therefore, the model is suitable for data. At the same time, the standardized weights are greater than 0.5. That is statistically significant, so the concepts achieve convergent value. Thus, with CFA analysis results, the main factors are included in the analysis, which are: MS (Mission), IN (Involvement), AD (Adaptability), CO (Consistency), AI (Accounting Information System) and OP (Operational Performance).

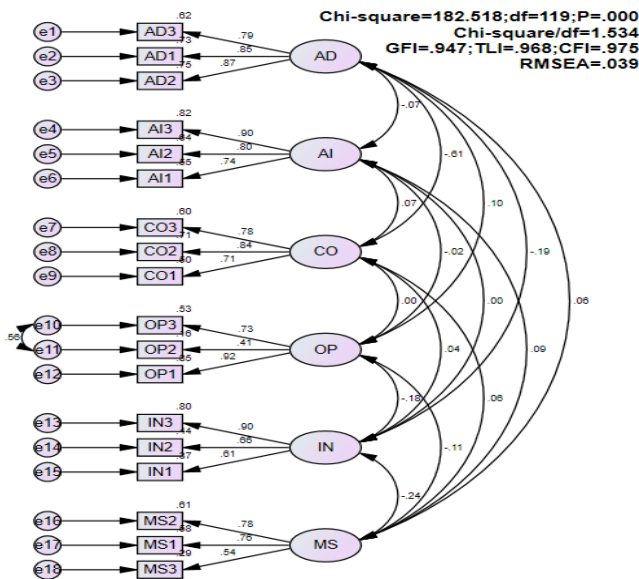


Figure 1: CFA analysis results according to standardized coefficients

Along with that, the research paper calculates the total reliability value and the total variance extracted to assess the reliability of the scales. The results show that the

combined reliability values and total variance extracted of all factors were greater than 0.5. This shows the factors that ensure reliability when included in the analysis. And the P-value of the correlation coefficients in each pair is less than 0.05 (i.e. less than 5%), so the correlation coefficient of each pair of concepts is different from 1 at 95% confidence. Therefore, the concepts gain discriminatory value.

To perform the analysis of the Structural Equation Model SEM, showing the influence of organizational culture on the accounting information system and the operational performance of small and medium-sized enterprises in Ho Chi Minh City, the author transforms model obtained from CFA analysis results to Structural Equation Model SEM. Inheriting from the CFA analysis results can be easily seen, the results of the Structural Equation Model SEM are consistent with data. This is reflected in such indicators as: Chi-square/df value = 1.534 less than 3, GFI = 0.947 greater than 0.9, TLI = 0.968 greater than 0.95, CFI = 0.975 greater than 0.95 and RMSEA = 0.039 is less than 0.1.0.

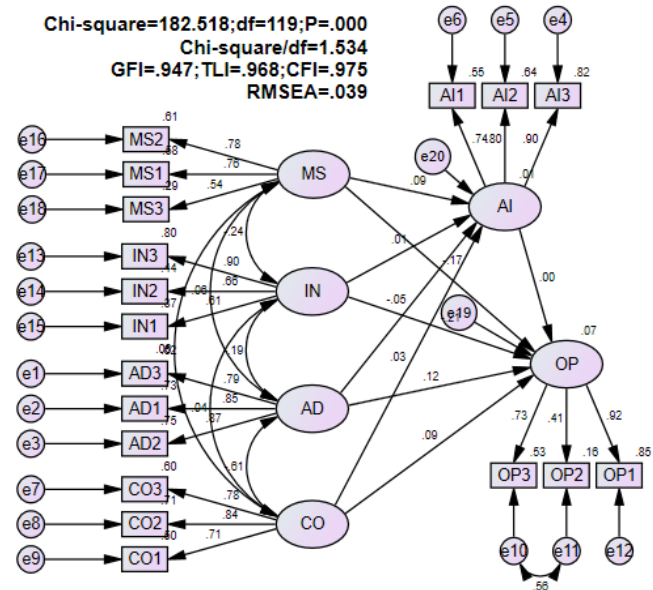


Figure 2: Results of the structural model analysis

Table 4: Results of the structural model analysis

Relationship	Estimate	S.E.	C.R.	P-Value
AI <--- MS	0.106	0.076	1.394	0.003
AI <--- IN	0.009	0.062	0.150	0.001
AI <--- AD	-0.050	0.078	-0.645	0.519
AI <--- CO	0.030	0.092	0.323	0.007
OP <--- MS	0.159	0.069	2.289	0.022
OP <--- IN	0.157	0.059	2.656	0.008
OP <--- AD	0.092	0.065	1.408	0.009
OP <--- CO	0.078	0.075	1.034	0.001
OP <--- AI	0.001	0.049	0.015	***

At the same time, based on the analysis results, the P-Value of the influential relationships among factors, we can see that the P-Value is less than 5%, except the impact of AD (Adaptability) on AI (Accounting Information System) with P-Value of 0.519, greater than 5%; Therefore, AD (Adaptability) does not have statistical significance in affecting AI (Accounting Information System).

Table 5: Results of the structural model analysis according to standardized coefficients

Relationship			Standardized estimate	Standardized estimate according to the diagram
AI	<---	MS	0.095	0.09
AI	<---	IN	0.010	0.01
AI	<---	CO	0.028	0.03
OP	<---	MS	0.174	0.17
OP	<---	IN	0.206	0.21
OP	<---	AD	0.124	0.12
OP	<---	CO	0.090	0.09
OP	<---	AI	0.001	0.001

When reviewing the value of regression coefficients among factors, it indicates that the regression coefficient values are all greater than 0, which means that there is a positive influence among factors, specifically as follows:

The factors of Mission, Involvement and Consistency have positively affected the Accounting Information System with regression coefficient of 0.09; 0.01; 0.03 respectively. This means that, when the factors of Mission, Involvement and Consistency are better, the Accounting Information System will increase (for one time of increase in Mission,

Involvement and Consistency, the Accounting Information System will increase 0.09 times; 0.01 times and 0.03 times correspondingly)

The factors of Mission, Involvement, Adaptability and Consistency have positively affected the Operation Performance with regression coefficients of 0.17; 0.21; 0.12; 0.09 respectively. This means that, once the factors of Mission, Involvement, Adaptability and Consistency are better, the Operational Performance will increase (for one time of increase in Mission, Involvement, Adaptability and Consistency, the Operational Performance will increased 0.17 times; 0.21 times; 0.12 times and 0.09 times correspondingly). And, the factor of accounting information system has positively affected the Operational performance with the regression coefficient of 0.001. This means that once the factor of Accounting Information System is better, the Operational performance will increase (for one time of increase in Accounting Information System, the Operational performance will increases 0.001 times correspondingly).

Thus, after performing the analysis of the SEM linear structure model, the study has shown the relationship between organizational culture (measured through the factors of mission, involvement, adaptability and consistency), accounting information system, operational performance, of which (1) the factors of Mission , Involvement, Consistency positively affect the Accounting Information System; (2) the factors of Mission, Involvement, Adaptability and Consistency positively affect the Operational Performance and (3) the factor of Accounting Information System positively affects the Operational Performance.

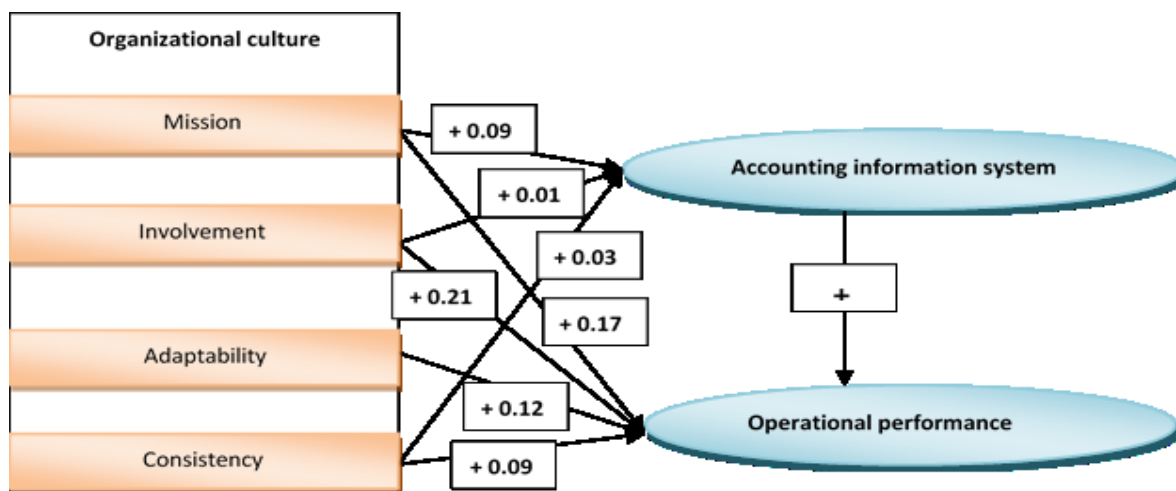


Figure 3: Results of the structural model analysis

5. Conclusion and Management Implications

5.1. Conclusion

Based on the theories related to Organizational Culture, Accounting Information System, Operational Performance, and previous studies related to the topic of the research, the author has built a scale and proposed research model with 6 main factors including: (1) Mission, (2) Involvement, (3) Adaptability, (4) Consistency, (5) Accounting information system and (6) Operational Performance. Next, the paper conducted qualitative research to correct and supplement errors if any, then conducted a survey and conducted a formal survey to collect the opinions of 353 subjects working in small and medium-sized enterprises in Ho Chi Minh City. With the collected database, the study conducted SPSS 20, AMOS 20 software for analysis; the study has achieved certain results as follows:

First, the research shows the most basic concepts and scales to measure Mission, Involvement, Adaptability, Consistency, Accounting information system and Operational Performance factors; the previous research results showed the influence of organizational culture on the accounting information system and the operational performance as the scientific basis for subsequent studies. Next, the research statistics on the objects of the survey such as: Gender, position, working seniority, fields of activities.

The Cronbach's alpha analysis results showed that with 18 variables (including variables of the factors) all meet the evaluation requirements, Cronbach's alpha coefficients are from 0.7 or more and the correlation coefficient of the total variables is greater than 0.3. In addition, the results of the exploratory factor analysis EFA show that all variables belonging to the factors meet the analytical requirements (factor load factor values are greater than 0.5); with a total of 18 variables and sorted by 6 groups of factors, which: MS (Mission), IN (Involvement), AD (Adaptability), CO (Consistency), AI (Accounting Information System) and OP (Operational Performance).

Specially, the Confirmatory Factor Analysis CFA shows that the model is suitable for data, and the scales ensure reliability and concepts to achieve discriminatory value. The Structural Equation Model SEM shows that: (1) the factors of Mission, Involvement, and Consistency positively affect the Accounting Information System; (2) the factors of Mission, Involvement, Adaptability and Consistency positively affect the Operational Performance and (3) the factor of Accounting Information System positively affects the Operational Performance.

5.2. Management Implications

Based on results from the model, in order to increase the Accounting information system and the operational performance of small and medium enterprises in Ho Chi Minh City, the study proposes some management implications as follows:

The SMEs need to clearly orienting development goals of the company to all officers and employees for making plans and development orientations of each one at work. With that, the SMEs need to call on the involvement spirit of all officials and employees; upholding the feedback, creativity and improvement of the work and regularly organizing the experience sharing workshops to attract and facilitate for all officers and employees to participate in the work more confidently as well as to increase the adaptability of the company.

Not only that, the SMEs need to enhance the working spirit of individuals and departments according to the general provisions of the company and publicize the work processes, procedures, records necessary for each profession so that employees can always perform correctly and accurately, creating consistency in the work.

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