OPEN ACCESS

Saudi Journal of Business and Management Studies
Abbreviated Key Title: Saudi J Bus Manag Stud
ISSN 2415-6663 (Print) |ISSN 2415-6671 (Online)
Scholars Middle East Publishers, Dubai, United Arab Emirates
Journal homepage: https://saudijournals.com

Original Research Article

The Influence of Organizational Culture, Internal Control on the Implementation of Good Corporate Governance through the Integration of Accounting Information Systems (Research at Dr. Chasbullah Abdulmadjid General Hospital, Bekasi City)

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DOI: 10.36348/sjbms.2021.v06i10.001 | **Received:** 03.09.2021 | **Accepted:** 05.10.2021 | **Published:** 09.10.2021

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Abstract

This study aims to examine how much influence of organizational culture, internal control and integration of accounting information systems as an intervening variable on the implementation of good corporate governance at the Regional General Hospital dr. Chasbullah Abdulmadjid Bekasi City. The questionnaires were distributed to hospital staff and 100 questionnaires were returned. Respondents' answers were then analyzed by using the SEM-PLS statistical assessment. The results of this study illustrate that organizational culture variables have an effect of 10.81% on the information system for accounting integration variable, Variables in the internal control system have an impact of 86.85% on the integration of accounting information systems variable. The accounting information system has the following impact of 95.72% on the variable of strong corporate governance implementation. And the variable of organizational culture, Internal control and accounting information system integration have a favorable and significant impact. of 97.6% on the implementation of good corporate governance, Other variables not included in this study influence the remaining 2.4 %.

Keywords: Organizational Culture, Internal Control, Integration of Accounting Information Systems, Good Corporate Governance.

1. INTRODUCTION

(*Www.Bpkp.Go.Id*, 2010) Reforms that have been carried out since the multidimensional crisis in 1998 or more than the last twenty years have succeeded in laying the political foundation for democratic life in Indonesia. Various changes in the state administration system, revitalization of high state institutions and general elections are carried out in order to build a state government that is able to run well (good corporate governance).

(Pemerintah RI, 2010) In its development, the implementation of reform in the field of bureaucracy has lagged behind reforms in the fields of politics, economics and law. (Komisi Aparatur Sipil Negara, 2019) By the end of 2020, it is hoped that Indonesia's position can increase to become an upper middle income country. Through stable economic growth, it is hoped that in 2045 when the republic is 100 years old, the dream of becoming a developed country can be realized, depending on the competence, quality and performance of the state civil apparatus, which currently amounts to around 4.18 million civil servant.

(Komisi Aparatur Sipil Negara, 2019) The quality of a country's governance can be measured at least from 4 (four) parameters internationally, namely: 1) (Taskinsoy, 2019) National competitiveness index, 2) (Fibra, 2018) Ease of doing business index, 3) (International Bank for Reconstruction and Development / The World Bank, 2018) Government effectiveness index, and 4) (Transparency International, 2020) Corruption perception index.

(ACFE Indonesia Chapter, 2019) that the most detrimental fraud in Indonesia is corruption.

Sequentially as many as 167 respondents or 69.9% stated that corruption is the most detrimental action in Indonesia. The next order as many as 50 respondents or 20.9% stated that the misuse of state and company assets/wealth caused losses. While the third as many as 22 respondents or 9.2% stated that losses were caused by financial statement fraud.

(BPK RI, 2019) According to the results of the BPK-RI examination report, during the period 2015 to 2019, the results of the summary of examinations issued by the supreme audit organization showed that in 2015 local governments' internal control systems were found to have flaws, according to audit findings there were 1,158 findings and in 2019 to 1,279 or an increase of 14.81%. This shows the weakness of the local government's internal control system. This occurs within the existence of an accounting information system in local governments where there are still many weaknesses, including not yet integrated accounting information systems and most of these application systems are independent.

2. LITERATURE REVIEW

Agency Theory

(Jensen & Meckling, 1976) Agency theory as a contract, where one or more people (principal) employ other people (agent) to perform a number of services and delegate the authority to make decisions to the agent.

(Sekretariat Negara, 2004) concerning Regents and mayors of regional governments are elected by the people. This method of election is a type of form of the people's delegation of authority to mayors and regents. Shows that regents and mayors act as agents and the people are principals in the framework of agency relations.

Stewardship Theory

(Raymond Kao, 2007) Stewardship Theory is an alternative theory that arises from the existence of agency theory which has been present in the relationship between principals and agents in a company or organization. Trustworthy human nature is the basis for the creation of stewardship theory, where the management is supposed to who becomes the the company's director prioritizes the interests a business or shareholders over their personal interests.

Organizational Culture

(Schein, 2012) A group's culture can now be defined as a set of shared basic assumptions that a group learned as it solved problems of external adaptation and internal integration, and that have proven to be valid enough to be taught to new members as the correct way to perceive, think, and feel about those problems.

(Howard Schwartz, 1981) Organization cultur is a set of shared values and expectations among the members of an organization. Individuals and groups in the organization are shaped by these ideas and expectations, which establish norms that have a significant impact on their behavior.

(Geva-May, 2002) Shared values, beliefs, and assumptions about how people should act and interact, how decisions should be made, and how work activities should be carried out make up organizational culture.

(Sun, 2009) Organizational is the deeply entrenched ideas and beliefs that employees in an organization share are referred to as culture.

Internal Control

(Pfister, 2009) Internal control is a process effected by an entity’s board of directors, management and other personnel, designed to provide reasonable assurance for the achievement of organizational objectives in regard to effectiveness and efficiency of operations, reliability of internal and external reporting and compliance with applicable laws, regulations, and internal policies.

(Sekretariat Negara & RI, 2008) The Internal Control System is an integral process for actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations.

Good Corporate Governance

(Forum for Corporate Governance in Indonesia, 2002) According to the Institute of Corporate Governance (ICG) and the Forum for Corporate Governance in Indonesia (FCGI), there are four principles for implementing corporate governance: (1) Transparency, In this principle, transparency is carried out so that shareholders and others know the condition of the company so that shareholder value can be increased. (2) Accountability, in this principle contains the authorities that must be owned by the board of commissioners and directors along with their obligations to shareholders and other stakeholders. (3) Responsibility, in this principle emphasizes the existence of a clear system to regulate the company's accountability mechanism to shareholders. (4) Fairness, in this principle emphasizes all stakeholders to get fair treatment from the company.

Accounting Information System Integration

(Whitten & Bentley, 2007) System integration is the process of building an integrated information system from different software, hardware and parts of a network.

(Susanto, 2017a) An A collection (integration) of physical and non-physical sub-systems/components can be defined as an accounting information system in which interconnected collaboratively harmoniously To handle transaction data, they collaborate with each other monetary data.

3. HYPOTHESIS

The Accounting information systems are affected by corporate culture.

(Susanto, 2017b) The methods for analyzing and developing information systems according to some information systems experts are no longer able to meet the needs when applied in different cultural environments, where this cultural component is an important part of the information system development process. AIS is part of the system and culture that applies in the company. While the system is a combination of various interests that exist in the company based on the prevailing culture. Brainware, procedures and databases. It really depends on the situation, conditions and culture in which they are used.

(Steinbart, 2015) There are three factors that influence AIS's architecture: IT Organizational culture, development, and business strategy. That AIS can be created in a number of ways also Controlling the flow of information can help you shape corporate culture internal to the company.

(Hall, 2007) All functional departments of the business must be involved in creating the firm's culture and defining the new system's requirements in order for the project to be successful. The firm's willingness and ability to take on a change of this size, such as an ERP adoption, is critical. An ERP implementation will not be successful if the organizational culture does not tolerate or desire change. It is also necessary to examine technical culture. Organizations that lack technical support employees for the new system or have a user base that is unfamiliar with computer technology face a steeper learning curve and a higher risk of employee adoption.

H1: How much is the the impact of organizational culture on performance integration of accounting information systems?

The Effect of Internal Control on the Implementation Information System for Accounting

(Susanto, 2016) To prevent and minimize errors and frauds in applying accounting information systems in orders to generate the information an internal control needs to be applied inside the system.

(Susanto, 2017a) To minimize the risk of errors or fraud in a computer-based AIS, control is carried out through a combination of general control and application control.

(Teru *et al*., 2017) The rapid advancement of information technology (IT) has benefited businesses in developing and implementing accounting information systems (AIS), and the qualitative qualities of any accounting information system that make it effective can be maintained if suitable internal controls are in place. There will be assurances of the reliability of financial information processes, control measures of effectiveness and efficiency of information reliability, effective and improved operative goals, and enhanced performance when companies and businesses adjust and regulate their computerized technique of internal control machinery according to accounting information system (AIS).

(Margaret woods, 2008) All businesses must have effective internal controls in place to assist them achieve their mission, performance, and profitability goals, as well as reduce risk in their daily operations. Control over information systems must be designed to assure proper data entry, processing processes, storage methods, and information output. As a result, information system control is used to monitor and maintain the quality and safety of input, process, output, and storage operations. system of knowledge.

(Susanto, 2017b) Internal controls are required in the operation of information systems in order to produce accounting information that management need.

(Schandl & Foster, 2019) Continuous monitoring techniques can give more robust support for assessing the adequacy and efficacy of internal controls than periodic monitoring. Continuous monitoring, as opposed to testing based on sampling criteria, typically involves automated testing through the accounting information system integration of all system transactions and activities within a specific business process area, so continuous monitoring can provide a more comprehensive view of parts of the control environment's state.

(Hurt, 2008) Internal control is the process through which a company protects its assets and ensures that everyone follows the company's procedures. Organizations will face fraud if they do not have effective internal controls in place in their accounting information systems.

H2: What impact does internal control have on accounting information system integration?

The Effect of Internal Control on the Implementation of Good Corporate Governance

(Arens *et al*., 2014) The successful implementation of GCG is also inseparable from the role of good internal control and being in a position to address the needs of stakeholders and carry out the supervisory function over the implementation of internal control in an organization. With the effective implementation of internal control aimed at (1) the

reliability of financial reports, (2) the effectiveness and efficiency of operations and (3) compliance with the provisions of laws and regulations that are commonly applied, the organization has implemented the principles of GCG. So it can be concluded that the application of GCG principles will be successful if the organization's internal control is effective.
H3: how much is the Internal control's impact on good corporate governance.

The Influence of Organizational Culture on Good Corporate Governance

(Nasrum, 2018) To achieve success in the long term, the implementation of the principles of Good Corporate Governance needs to be based on high integrity. Therefore, a code of conduct is needed that can be a reference for company organs and all employees in implementing values and business ethics so that they become part of the company culture.

(Taylor, 2017) Companies with ethical cultures will have more sustainable growth, retain and attract the best employees, earn public trust and consumer loyalty, and be far better placed to survive disruptive political, social, and environmental forces.
H4: how much is the Organizational Culture Has an Influence on good corporate governance

The Influence of accounting information system on Good Corporate Governance

(Kirkpatrick, 2009) Disclosure of material information on foreseeable risk factors and go on to note that "disclosure about the system for monitoring and managing risk is increasingly regarded as good practice.

(Manossoh, 2016) In realizing good corporate governance, it is necessary to have two aspects of balance, namely internal and external balance. Internal balance is done by presenting information that is useful in performance evaluation, information about the company's resources, all internal transactions and events, and information for internal management decisions. Meanwhile, external balance is carried out by presenting business information to shareholders, creditors, banks, and other interested organizations. This is where the integration of accounting information systems is very much needed, so companies must provide information system integration in a timely, adequate, clear, accurate and comparable manner and easily accessible to stakeholders in accordance with their rights.
H5: how much influence the accounting information system has on good corporate governance?

4. RESEARCH METHODS

The purpose of this research is to look into the influence of organizational culture, Internal control and accounting information system integration as an intervening variable on the implementation of good corporate governance at the Regional General Hospital dr. Chasbullah Abdulmadjid Bekasi City using quantitative data, using a causality research strategy.

Employees of the company were all included in this survey Regional General Hospital dr. Chasbullah Abdulmadjid Bekasi City. The number of samples in this study were 100 respondents. The sampling technique was stratified random sampling, sorted by length of time worked, educational background, age and activeness related to the use of hospital information system applications. In this study, data was collected by distributing questionnaires to 100 respondents. The method of data analysis in the research conducted, using SEM PLS.

5. RESULTS

A. Measurement model analysis/outer models

1) Construct Reliability and Validity

Table 1: Construct Reliability and Validity

Variabel	Organizational culture (X_1)	Internal control (X_2)	Accounting Information System Integration (Y)	Good Corporate Governence (Z)	Conclusion
Cronbach Alpha	0,939	0,960	0,957	0,954	> 0,7
Composite Reliability	0,954	0,966	0,963	0,961	> 0,6
rho_A	0,940	0,961	0,958	0,956	> 0,7
AVE	0,804	0,758	0,721	0,710	> 0,5

Based on the results of the table above, it is known that the Cronbach Alpha : > 0.7, Rho_A: > 0.7, Composite Reliability : > 0.6 and AVE : > 0.5 all constructs are valid and reliable, meaning that this questionnaire worth using.

2) Convergent Validity

Table 2: Convergent Validity

LF	Original Sampel	Sampel Mean	Standar Deviasi	T Statistic	P Values
X1.2←X1	0,921	0,922	0,013	72,916	0,000
X1.3←X1	0,895	0,895	0,021	42,789	0,000
X1.4←X1	0,877	0,872	0,042	20,764	0,000
X1.5←X1	0,871	0,872	0,025	35,564	0,000
X1.6←X1	0,918	0,918	0,014	66,226	0,000
X2.1←X2	0,878	0,879	0,021	41,635	0,000
X2.2←X2	0,898	0,898	0,019	47,432	0,000
X2.3←X2	0,884	0,885	0,028	31,234	0,000
X2.4←X2	0,876	0,877	0,028	31,337	0,000
X2.5←X2	0,871	0,870	0,025	34,626	0,000
X2.6←X2	0,880	0,879	0,025	35,067	0,000
X2.7←X2	0,789	0,785	0,046	17,170	0,000
X2.8←X2	0,862	0,860	0,035	24,606	0,000
X2.9←X2	0,894	0,894	0,019	47,690	0,000
Y.1←Y	0,821	0,817	0,044	18,658	0,000
Y.10← Y	0,891	0,891	0,027	32,739	0,000
Y.2←Y	0,852	0,853	0,040	21,140	0,000
Y.3←Y	0,820	0,818	0,043	19,048	0,000
Y.4←Y	0,838	0,838	0,040	20,734	0,000
Y.5←Y	0,865	0,867	0,028	30,848	0,000
Y.6←Y	0,885	0,884	0,019	46,917	0,000
Y.7←Y	0,896	0,895	0,028	32,192	0,000
Y.8←Y	0,847	0,848	0,037	22,649	0,000
Y.9←Y	0,764	0,765	0,074	10,328	0,000
Z.1←Z	0,882	0,885	0,034	26,156	0,000
Z.10← Z	0,819	0,821	0,046	17,687	0,000
Z.2←Z	0,826	0,824	0,058	14,307	0,000
Z.3←Z	0,807	0,803	0,046	17,390	0,000
Z.4←Z	0,856	0,854	0,034	25,323	0,000
Z.5←Z	0,789	0,789	0,061	12,857	0,000
Z.6←Z	0,858	0,858	0,029	29,527	0,000
Z.7←Z	0,862	0,864	0,030	28,251	0,000
Z.8←Z	0,884	0,885	0,019	47,399	0,000
Z.9←Z	0,839	0,835	0,046	18,104	0,000
Kriteria	**LF > 0,70**			**indikator > 1,96**	**P Value < 0,05**
conclusion	**Valid**			**Valid**	**Valid**

The following is based on the table's findings LF (loading factors) values as shown in the original sample column are all indicators > 0.70, judging from the t-statistics value, all indicators > 1.96, and in terms of the p-value of all indicators < 0 .05 means that all questionnaires are eligible to be used.

3) Discriminant Validity

Table 3: Discriminant Validity

	Organizational culture (X1)	Internal Control (X2)	AIS (Y)	GCG (Z)	Conclusion
X1.2	**0,921**	0,903	0,892	0,865	X1.2 (B > I, A& G) - **Valid**
X1.3	**0,895**	0,875	0,879	0,833	X1.3 (B > I, A & G) - **Valid**
X1.4	**0,877**	0,837	0,836	0,791	X1.4 (B > I, A & G) - **Valid**
X1.5	**0,871**	0,837	0,839	0,830	X1.5 (B > I, A & G) - **Valid**
X1.6	**0,918**	0,896	0,880	0855,	X1.6 (B > I, A & G) - **Valid**
X2.1	0,821	**0,878**	0,880	0,860	X2.1 (I > B, A & G) - **Valid**
X2.2	0,854	**0,898**	0,873	0,862	X2.2 (I > B, A & G) - **Valid**
X2.3	0,877	**0,884**	0,873	0,844	X2.3 (I > B, A & G) - **Valid**
X2.4	0,854	**0,876**	0,867	0,842	X2.4 (I > B, A & G) - **Valid**
X2.5	0,853	**0,871**	0,873	0,795	X2.5 (I > B, A & G) - **Valid**
X2.6	0,889	**0,880**	0,871	0,830	X2.6 (I > B, A & G) - **Valid**
X2.7	0,797	**0,789**	0,787	0,751	X2.7 (I > B, A & G) - **Valid**
X2.8	0,844	**0,862**	0,843	0,815	X2.8 (I > B, A & G) - **Valid**
X2.9	0,812	**0,894**	0,868	0,836	X2.9 (I > B, A & G) - **Valid**
Y.1	0,818	0,803	**0,821**	0,755	Y.1 (A > B, I & G) - **Valid**
Y.10	0,870	0,873	**0,891**	0,869	Y.10 (A > B, I & G) – **Valid**
Y.2	0,853	0,856	**0,852**	0,798	Y.2 (A > B, I & G) – **Valid**
Y.3	0,788	0,797	**0,820**	0,805	Y.3 (A > B, I & G) – **Valid**
.4	0,824	0,827	**0,838**	0,819	Y.4 (A > B, I & G) – **Valid**
Y.5	0,809	0,856	**0,865**	0,837	Y.5 (A > B, I & G) – **Valid**
Y.6	0,816	0,894	**0,885**	0,837	Y.6 (A > B, I & G) – **Valid**
Y.7	0,850	0,869	**0,896**	0,892	Y.7 (A > B, I & G) – **Valid**
Y.8	0,804	0,861	**0,847**	0,789	Y.8 (A > B, I & G) – **Valid**
Y.9	0,756	0,739	**0,764**	0,759	Y.9 (A > B, I & G) – **Valid**
Z.1	0,820	0,830	0,843	**0,882**	Z.1 (G > B, I & G) - **Valid**
Z.10	0,716	0,766	0,768	**0,819**	Z.10 (G > B, I & G) – **Valid**
Z.2	0,744	0,778	0,785	**0,826**	Z.2 (G > B, I & G) – **Valid**
Z.3	0,741	0,770	0,767	**0,807**	Z.3 (G > B, I & G) – **Valid**
Z.4	0,814	0,827	0,846	**0,856**	Z.4 (G > B, I & G) – **Valid**
Z.5	0,694	0,711	0,704	**0,789**	Z.5 (G > B, Y & Y) – **Valid**
Z.6	0,830	0,839	0,865	**0,858**	Z.6 (G > B, Y & Y) – **Valid**
Z.7	0,870	0,856	0,867	**0,862**	Z.7 (G > B, Y & Y) – **Valid**
Z.8	0,865	0,852	0,854	**0,884**	Z.8 (G > B, Y & Y) – **Valid**
Z.9	0,731	0,756	0,793	**0,839**	Z.9 (G > B, Y& Y) – **Valid**

Based on the results of the table above, it shows that the dimensions of organizational culture's loading factor values (X1.2, X1.3, X1.4, X1.5 and X1.6) have a higher loading factor value than the internal control latent variable (X2)), integration of accounting information systems (Y) and the application of good corporate governance (Z). This applies to the other 3 (three) the construct's indicators, The correlation value between indicators is larger than the correlation value between variables and non-forming variables. In other words, each latent variable is able to predict the size of each block better than the size of the other blocks, meaning that all of these questionnaires are feasible to use.

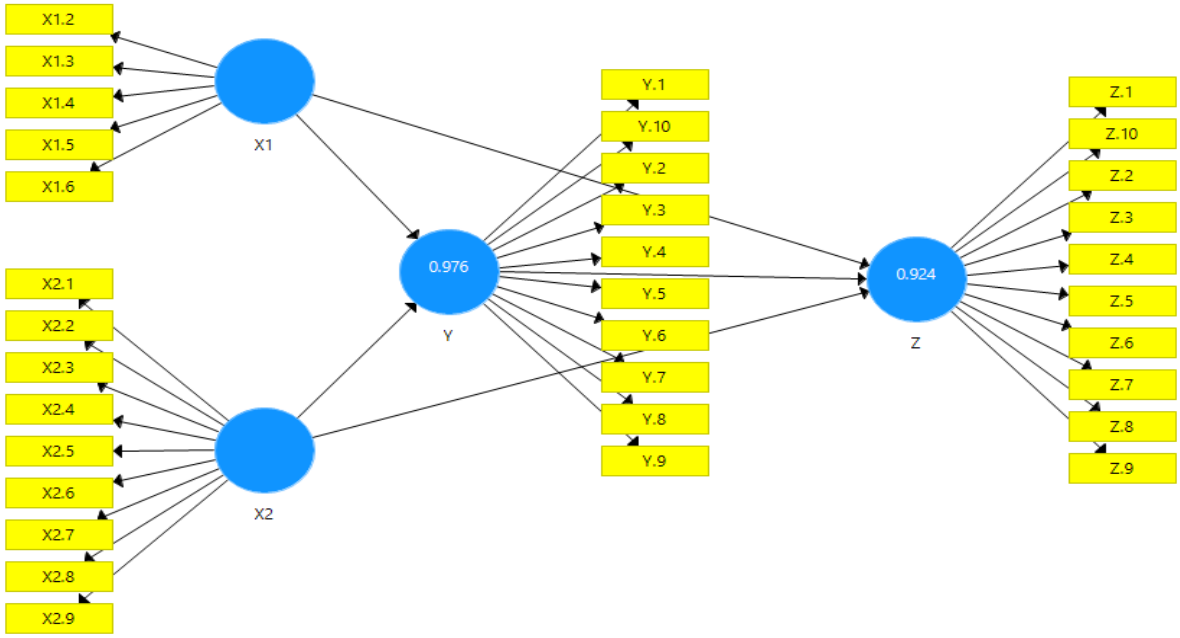
B. Structural model analysis/inner models

Table 4: R Square (R^2) Adjusted

Variabel	Original Sampel	Sampel Mean	Standar Deviation	T Statistik	P Values
Accounting Information System Integration (Y)	0,976	0,977	0,005	178,190	0,000
Implementation of GCG (Z)	0,924	0,932	0,019	49,734	0,000

- R-Square Adjusted Model Line I = 0.976. This means that the ability of the organizational culture variable (X1) and internal control (X2) in explaining the accounting information system integration variable (Y) is 97.6%, thus the model is classified as strong.
- R-Square Model Adjusted Line II = 0.924. This means that the ability of organizational culture

variables (X1), internal control (X2), and accounting information system integration variables (Y) in explaining the variables of implementing good corporate governance (Z) is 92.4%, thus the model is classified as strong.



Picture 1: R Square (R^2) Adjusted

Table 5: F Square (F^2) Adjusted

	Organizational Culture (X_1)	**Internal Control (X_2)**	**Accounting Information System Integration (Y)**	**GCG (Z)**
Organizational Culture (X_1)			0,031	0,003
Internal Control (X_2)			1,938	0,002
Accounting Information System Integration (Y)				0,317
Good Corpoarate Governance (Z)				

Based on the results of the table above,

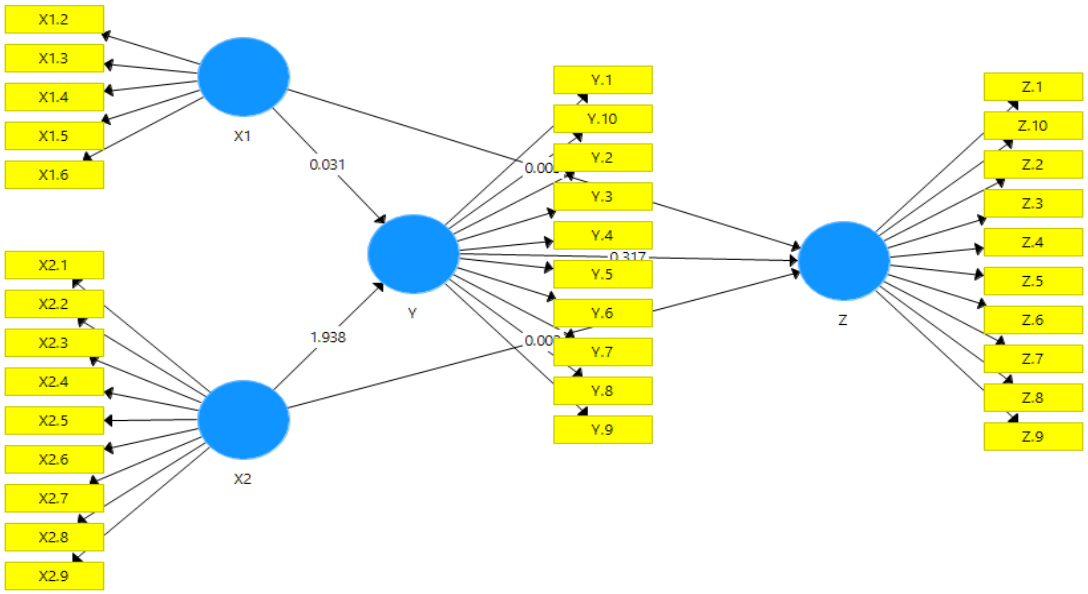
a) X1 → Y = 0.031 (low), or in other words the effect of the organizational culture variable (X1) has a relatively low impact on the accounting information system integration variable (Y).

b) X2 → Y = 1.938 (strong), or in other words the effect of the internal control variable's influence (X2) has a relatively strong impact on the variable for accounting information system integration (Y).

c) X1 → Z = 0.003 (low), Alternatively, the effect of the organizational culture variable (X1) has a relatively low impact on the variable of good corporate governance implementation (Z).

d) X2 → Z = 0.002 (low), or in other words the effect of the internal control variable has a relatively low impact on the variable of good corporate governance implementation.

e) Y → Z = 0.317 (strong), or to put it another way, the result of the accounting information system integration variable (Y), has a relatively strong impact on the variable of implementing good corporate governance (Z).



Picture 2: F Square (F^2)

Table 6: Percentage of Direct Effect between Latent Variables

Percentage of direct influence of variable X1 (organizational culture) & X2 (internal control) on variable Y (accounting information system integration)				
No	**Korelasi**	**Path (table 4.8)**	**LVB Path (table 4.9)**	**Path x LVB**
A	B	C	D	E = C x D
1.	% X1 → Y	0,112	0,965	10,8080 %
2.	% X2 → Y	0,879	0,988	86,8452 %
Total % influence of X1 and X2 on Variable Y (1+2) = R^2				97,6532 %
The percentage of direct influence of variable X1 (organizational culture), X2 (internal control) & variable Y (accounting information system integration) on variable Z (implementation of good corporate governance)				
1.	% X1 → Z	0,059	0,931	5,4929 %
2.	% X2 → Z	-0,089	0,950	-8,4550 %
3.	% Y → Z	0,994	0,963	95,7222 %
Total % influence of X1, X2 and Y on Variable Z (1+2+3) = R^2				92,4601 %

The magnitude of the influence internal control and organizational culture variables on accounting information system integration is 97.6532%, while the remaining 2.3468% is influenced by other variables outside of this study. While the magnitude of the influence of organizational culture variables, internal control and accounting information system integration on the implementation of good corporate governance is 92.4601%. Other variables outside of this research impact the remaining 7.5399 %.

Table 7: Indirect Effect

	Original Sample	**Sample Mean (M)**	**Standar Deviation (STDEV)**	**T Statistic (O/STDEV)**	**P Values**
X1 → Y → Z	0,111	0,126	0,134	0,830	0,407
X2 → Y → Z	0,874	0,880	0,259	3,379	0,001

- Based on the table above, the path coefficient value X1 → Y → Z is 0.111 (positive), with P-Values 0.407 > 0.05, so the Y variable (accounting information system integration) does not mediate the influence of the organizational culture variable (X1) on the variable of implementing good corporate governance (Z).
- The path coefficient value X2 → Y → Z is 0.874, with P-Values 0.001 < 0.05, so the Y variable (accounting information system integration) mediates the effect of the internal control variable (X2) on the GCG implementation variable (Z).

Table 8: Total Effect

	Direct Effect	Indirect Effect	Total Effect
A	B	C	D = B + C
X1 →Y → Z	0,059	0,111	0,170
X2 → Y → Z	-0,089	0,874	0,785

Based on the results of the table above it is known that the total effect for the relationship zbetween organizational culture variables (X1), accounting information system integration variables (Y), and GCG implementation variables (Z) is 0.170, and for the relationship between internal control variables (X2), accounting information system integration variables (Y), and the GCG implementation variable (Z) is 0.785.

Based on the table 6 above, the direct influence of X1 (organizational culture) & X2 (internal control) variables on Y (accounting information system integration) is 97.65% (strong). While the direct influence of each independent variable on the dependent variable is the influence of the X1 variable (organizational culture) on Y (accounting information system integration) of 10.808% (weak), and the influence of the X2 variable (internal control) on the Y variable (system integration). accounting information) is 86.8452%.

Furthermore, based on the table 6 above, the magnitude of the direct influence of variables X1 (organizational culture), X2 (internal control) and Y (accounting information system integration) on variable Z (good corporate governance) is 92.46% (strong).

While the direct influence for each independent variable on the dependent variable is the influence of the X1 variable (organizational culture) on Z (good corporate governance) of 5.49% (weak), the influence of the X2 variable (internal control) on the Z variable (good corporate governance). governance) is 8.45% (weak) and the effect of variable Y (accounting information system integration) on variable Z (good corporate governance) is 95.72% (strong).

6. DISCUSSION

Based on the findings of the investigation and testing regarding the influence of organizational culture, internal control on the implementation of good corporate governance through the integration of accounting information systems as an intervening variable (research at the Regional General Hospital Dr. Chasbullah Abdulmadjid Bekasi City), The findings are as follows:

Organizational culture (X1) has a limited impact on accounting information system integration (Y). Because organizational culture does not directly affect the quality of implementing good corporate governance in hospitals, because people do it. Therefore, organizational culture should influence people to improve their individual or collective performance. So that the program for implementing good governance in hospitals can be carried out according to the targets that have been set.

The internal control variable (X2) has a strong influence on the integration of accounting information systems (Y), because the implementation of Accounting Information System Integration in hospitals has been running, it needs to be monitored and evaluated periodically in order to increase organizational values with accurate, relevant and relevant information. on time. So that hospital operations become more effective and efficient. In addition, comprehensive internal control is also needed by improving the function of the Hospital Internal Control Unit (SPI), as an organizational plan and method of securing assets from fraud and errors.

The accounting information system integration variable (Y) has a strong effect on the implementation of good corporate governance (Z) in hospitals, because the integration of accounting information systems plays an important role in realizing hospital governance. Stakeholders will use financial statements (primary) for decision making, so the quality and the accuracy of the data in the financial accounts is very important for stakeholders. A well-functioning accounting information system in accordance with business processes and government accounting standards improves hospital governance, builds a better hospital business, and increases the trust of owners and the people of Bekasi City.

7. LIMITATIONS

Although the author has tried to design and develop the research in such a way, there are still some limitations in this research. There are still many obstacles in filling out the questionnaires that researchers distribute. It is better to collect data by using Interview. Research data originating from respondents who are submitted in writing in the form of a questionnaire may affect the results of the study. Because the respondents' perceptions conveyed do not necessarily reflect the actual situation (subjective) and will be different if the data is obtained through interviews, This research was carried out during the Covid 19 pandemic, so the authors did a lot of careful calculations in selecting and sorting respondents to be surveyed, so they did not freely carry out research activities, especially in distributing questionnaires to respondents.

8. RECOMMENDATION

1) For RSUD dr. Chasbullah Abdulmadjid Bekasi City

a. The results show that, if the accounting information system is integrated, this will strengthen the influence of organizational culture on the implementation of good corporate governance in hospitals. Currently, the accounting information system in hospitals is still weak, so it needs to be improved.

b. The magnitude of the influence of internal control in hospitals is strengthened by the existence of an integrated accounting information system on the implementation of good corporate governance, so hospitals need to maintain this by further improving the functions of supervision and evaluation.

2. For Local Government

To improve good governance, in hospitals, local governments are required to carry out continuous monitoring and evaluation of ASN performance through an electronic-based government system (SPBE), as an effort to implement the Government Agency Performance Accountability System (SAKIP) towards bureaucratic reform to make homes sick as a corruption-free area (WBK) and a clean bureaucratic serving area (WBBM). This is being done in order to create a professional government bureaucracy with qualities such as honesty, high performance, freedom from KKN, ability to serve the public, neutrality, prosperity, and adherence to the state apparatus' core principles and code of ethics.

3. For Academics

For further researchers, the results of this study can be used as comparison and reference material in research and as consideration for further exploring further research, especially research related to concepts or theories that support knowledge related to organizational culture, internal control, integration of accounting information systems and good governance.corporate governance.

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