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The Impact of Top Management Support and Organizational Structure on Accounting Information System Quality

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A B S T R A C T

This study aimed to investigate how the quality of accounting information systems in higher education institutions in North Sumatra is influenced by the organizational structure and the support from top management. A survey involving 67 participants, who are users of accounting information systems at colleges in North Sumatra, was conducted. Data was gathered through the administration of a questionnaire. The collected data was analyzed using Structural Equation Modeling with a Partial Least Square approach, utilizing the Smart-PLS software. The findings of the study provided empirical evidence indicating that both top management support and organizational structure significantly impact the quality of accounting information systems in higher education institutions located in North Sumatra.

PENDAHULUAN

North Sumatra, situated in the northern region of Sumatra Island, is a province in Indonesia. It encompasses an area of 72,981.23 square kilometers and serves as the home of Medan City, the provincial capital. North Sumatra ranks as the fourth most populous province in Indonesia, following West Java, East Java, and Central Java. Moreover, it claims the title of the largest province on Sumatra Island. According to data from December 31, 2022, North Sumatra had a population of 15,372,437 individuals, with a population density of 210 people per square kilometer (source: Badan Pusat Statistik, 2023).

Within North Sumatra, there exists a diverse array of higher education institutions, including 50 universities, 17 institutes, 71 colleges, 56 academies, and 15 polytechnics. Higher education encompasses various academic programs such as diplomas, bachelor's degrees, master's degrees, doctoral programs, professional programs, and specialist programs. These programs are typically administered by universities. Higher education plays a crucial role in organizing higher institutions, as outlined by the Indonesian government in 2012.

Effective management of higher education institutions necessitates the implementation of information systems to facilitate daily organizational operations. Decision-makers rely on the accuracy of information for informed evaluations (Geerten van de Kaa, 2021, p. 168). Information systems fulfill the information requirements for daily, short-term, and long-term decision-making processes. To enable sound decision-making, information must be precise (Vermaat et al., 2015:554).

A robust information system has the capacity to deliver high-quality information (Suryani, 2017:69). The quality of an information system significantly impacts the successful execution of

various business tasks and decision-making processes (Zamzami et al., 2021:21). Meeting user expectations is a critical aspect of maintaining a high-quality accounting information system (Stair et al., 2021). Achieving such quality relies on numerous factors, including the support of top management and the organizational structure.

Top management support is a pivotal determinant of system success for accounting information systems (Noviani et al., 2020). This support is provided by upper-level management to facilitate the development or utilization of accounting information systems by their subordinates (Pontonuwu et al., 2017). Managers can support their employees by providing necessary resources and facilities (Mumpuni & Yuniatin, 2018).

Organizational structure pertains to the division of labor, coordination patterns, communication channels, workflow, and formal hierarchies that guide an organization's activities (McShane & Glinow, 2019). The effectiveness of a business information system hinges on organizational recognition, as illustrated in the organizational chart (Asharie, 2023:196).

This study endeavors to assess the impact of top management support and organizational structure on the quality of accounting information systems in higher education institutions within North Sumatra

TINJAUAN PUSTAKA

Accounting Information System Quality

An accounting information system refers to a system that processes data into information meant for decision-makers (Romney et al., 2021). These systems are responsible for recording, processing, summarizing, reporting, and communicating both financial and non-financial data to support decision-making processes (Richardson et al., 2021). Essentially, an accounting information system represents a collection of resources working cohesively to transform data into financial information for various users (Darma & Sagala, 2020). In line with expert opinions, we define an accounting information system as a resource ensemble that processes data into financial information.

The quality of a system is determined by several characteristics encompassing functionality, reliability, usability, efficiency, maintainability, and portability (Hentea, 2021). Regarding accounting information systems, their quality is evaluated based on their capability to manage components for converting financial data into useful information for users (Fitrios, 2019). This quality pertains to the system's capacity to generate financial accounting information in alignment with user expectations (Darma, 2018). Following expert viewpoints and past research, we define the quality of accounting information systems as their ability to generate high-quality financial information for decision-making.

In this study, the quality of the accounting information system is assessed using indicators such as the production of accurate information, data integration, and ease of access (Darma, 2018). A quality accounting information system is one that can consistently produce precise information and integrate data from various sources into a unified format. Additionally, it should be easily accessible to users.

Top Management Support

Top management support, as defined by Durakbasa & Gençyılmaz (2020:31), entails managerial assistance in implementing information systems without constraints in the future. This encompasses the provision of essential resources for the operation of an accounting information system (Darma, 2018). To put it simply, top management support entails top-level management facilitating all necessary resources for the functioning of an accounting information system. The key indicators of top management support in research include the adequacy of human resources, hardware, software, communication networks, and operational budgets (Darma, 2018).

Human resources encompass individuals directly involved with the accounting information system, such as operators. These operators must possess the appropriate competence to effectively operate the system. Hardware refers to all physical equipment used in the operation of the accounting information system, which should align with daily operational needs. Software encompasses both operating software and application software and should meet the system's operational requirements. Timely updates or replacements are essential for maintaining system efficiency.The operational budget must be in accordance with the system's requirements for maintenance and the replacement of faulty components. The availability of an adequate budget ensures that these tasks can be swiftly executed.

Top management support can exert influence on the information system in several ways. Operator competence, matching workload demands, directly impacts the system's ability to produce accurate information. Ensuring that all computer equipment aligns with operational needs contributes to the generation of accurate information. Similarly, compatibility between software applications and system requirements is essential for information accuracy. A robust communication network facilitates quick data access and transmission. Adequate budget allocation for hardware and software maintenance

guarantees the continuous operation of the equipment, supporting the production of accurate information.

In essence, top management support, when it aligns with the suitability characteristics like human resources, hardware, software, communication networks, and operational budgets, contributes to an accounting information system that is easily accessible, integrates data effectively, and consistently produces accurate information. Put differently, the qualities of top management support contribute to the overall high quality of the accounting information system.

Numerous prior researchers have discovered evidence of the impact of top management support on accounting information systems. Top management support has been found to influence the performance of accounting information systems in village credit institutions in Abiansemal district (Sutra & Komang, 2022). Similarly, it has a positive and significant effect on the quality of accounting information systems at the conventional banking head office in the city of Bandung (Raihan & Nurhayati, 2021). Empirical evidence has demonstrated that top management support affects the quality of higher education accounting information systems in Bandung City (Puspitawati & Wisdayanti, 2020). Additionally, it has a significant effect on the quality of accounting information systems in Islamic insurance companies in Indonesia (Cahyadi et al., 2020). Furthermore, top management support has been linked to the utilization of accounting information systems in tax reporting (Widiyaningsih et al., 2018) and has been shown to have a significant impact on accounting information systems (Mkonya et al., 2018). Based on expert opinions and the findings of previous studies, we propose the following hypothesis:

H1: Top management support has a positive impact on the quality of higher education accounting information systems in North Sumatra.

Organizational Structure

Organizational structure encompasses the formal rules governing work procedures, an individual's role within an organization, and the lines of reporting that aid in achieving the organization's mission and objectives (Drummond et al., 2021:382). It pertains to the characteristics, arrangement, and positioning of individuals within a company (Miah & Yeoh, 2018). Organizational structure serves as the formal framework that dictates how organizational tasks are allocated, grouped, and coordinated (Deszca et al., 2019). It delineates the division of labor, coordination patterns, and the established hierarchy governing an organization's operations (Bratton, 2020:282). Essentially, organizational structure is the official method of dividing, grouping, and coordinating work tasks (Robbins & Judge, 2022). Additionally, it plays a guiding role in the design and management of information systems (Murphy, 2017). The complexity of organizational structure significantly influences the decision-making process in the design of modern business information systems (Popkova et al., 2019). Various indicators can be employed to gauge organizational structure, including work specialization, departmentalization, the chain of command, span of control, centralization and decentralization, formalization, and boundary span (Robbins & Judge, 2022).

Work specialization relates to how tasks are divided within the organization, with each worker performing tasks aligned with their specialization. Departmentalization involves the basis used to group jobs and activities within the organization. The chain of command signifies the unbroken line of authority extending from the top of the organization to the lower levels, defining accountability. Span of control pertains to the number of subordinates effectively managed by a manager. Centralization and decentralization indicate the extent to which decision-making authority is concentrated at a single point within the organization. Formalization denotes the degree to which jobs in the organization are standardized. Boundary span refers to the extent to which individuals form relationships beyond their formally assigned roles (Robbins & Judge, 2022).

Organizational structure can influence the quality of accounting information systems in several ways. When operators are assigned tasks that align with their competencies, they are more likely to produce accurate information. Grouping operators into interconnected units facilitates the accessibility of necessary data for producing precise information. Clarity regarding reporting responsibilities ensures that operators know who is responsible for submitting reports. An optimal employee count ensures that operators consistently receive guidance from their superiors during data processing for accurate information. When operational decision-making is centralized within the campus leadership, operators may need to wait for required computer equipment replacements. Prescribed procedures guide each operator's work in producing information, contributing to accuracy. Effective communication among operators and various stakeholders in line with their duties greatly aids in producing accurate information.

Evidence from previous studies supports the notion that organizational structure significantly impacts the quality of management accounting information systems in the transportation and

warehousing sector of state-owned enterprises (BUMN Sektor Transportasi dan Pergudangan) (Mutaufiq, 2022). It has also been found to have a substantial effect on the implementation of accounting information systems at PT Pegadaian (Persero) Tbk (Damanik & Fardinal, 2021) and a positive influence on the quality of the accounting information system at PT. Key to the Core of Transindo Jakarta (Rosmiati & Kuraesin, 2021). Empirical evidence demonstrates that organizational structure affects the quality of accounting information systems in higher education institutions in the city of Bandung (Puspitawati & Wisdayanti, 2020). Drawing from expert opinions and the outcomes of previous research, we propose a second hypothesis:

H2: Organizational structure has a positive impact on the quality of higher education accounting information systemsin North Sumatra.

RESEARCH METHODS

This research employs both descriptive and verification methods. The descriptive method serves the purpose of gaining a comprehensive understanding of a phenomenon in intricate detail, as outlined by Gautam (2021). Conversely, the verification method is employed to assess and evaluate hypotheses, as indicated by Hurriyati et al. (2018). The study's population consists of individuals who use accounting information systems in higher education institutions in North Sumatra.

The primary focus of this study is to investigate the impact of top management support on the quality of accounting information systems and the influence of organizational structure on the quality of accounting information systems within colleges in North Sumatra. The study encompasses three variables: top management support (TMS), organizational structure (OS), and the quality of accounting information systems (AISQ). These three variables are operationalized as outlined in Table 1.

Table 1 Operationalization of Variable

Variable	Indicator	Scale
Accounting Inforation Systems Quality (AISQ)	Produce accurate information (AISQ1)	Ordinal
	Data integration (AISQ2)	Ordinal
	Ease of access (AISQ3)	Ordinal
Organizational Structure (OS)	Work specialization (OS1)	Ordinal
	Departementalization (OS2)	Ordinal
	Chain of command (O3)	Ordinal
	Span of control (OS4)	Ordinal
	Centralization and Decentralization (OS5)	Ordinal
	Formalization (OS6)	Ordinal
	Boundary spanning (OS7)	Ordinal
Top Management Support (TMS)	Suitability of human resources (TMS1)	Ordinal
	Hardware compatibility (TMS2)	Ordinal
	Software compatibility (TMS3)	Ordinal
	Appropriateness of communication networks (TMS4)	Ordinal
	Appropriate operational budget (TMS5)	Ordinal

The data used in this study is primary data, which is collected through direct observation or surveys, following the approach recommended by Thomas (2021) on page 143. Data collection is carried out through the administration of a questionnaire. A Likert scale with four response levels, ranging from "strongly agree" to "strongly disagree," is utilized to capture participants' responses to the questionnaire statements. The questionnaire undergoes validation and reliability testing. Validation testing includes both convergence validity and discriminant validity assessments. Reliability testing is conducted using composite reliability and the Cronbach's alpha test.

The data analysis technique employed in this study is Structural Equation Modeling (SEM), a statistical method utilized for developing measurement models and structural models. Specifically, the

study employs the Partial Least Square (PLS) approach for data analysis. Hypothesis testing in this study is carried out using two methods: the t-test and the significance test.

RESULTS AND DISCUSSION

Respondent Demography

A total of 121 questionnaires were distributed to tertiary institutions in North Sumatra, specifically targeting those with a minimum accreditation rating of B. However, only 67 of these questionnaires were returned and subsequently utilized for statistical analysis, representing approximately 55.37 percent of the distributed questionnaires. Demographic information regarding the respondents is presented in Table 2 below:

Table 2. Respondent Demography

	Frequency	Percentage
Gender		
Male	21	31,34
Female	46	68,66
Amount	**67**	**100**
Age		
20 - 29	19	28,36
30 - 39	28	41,79
40 - 49	17	25,37
50 - 59	3	4,48
Amount	**67**	**100,00**
Educational Level		
Diploma	3	4,48
Bachelor	27	40,30
Magister	32	47,76
Doctoral	5	7,46
Amount	**67**	**100,00**
Educational Background		
Accounting	40	59,70
Economic Non Accounting	11	16,42
Non-Economic	16	23,88
Amount	**67**	**100,00**

Source: Processed Data (2023)

The table 2 showcasing demographic data for the respondents indicates that female participants constituted the majority, accounting for 46 respondents or 68.66 percent, while the remaining 21 respondents, equivalent to 31.34 percent, were male. Respondents between the ages of 30-39 comprised the largest group, representing 28 or 41.79 percent, followed by those aged 20-29, constituting 19 or 28.36 percent. Respondents aged 40-49 accounted for 17 or 25.37 percent, and individuals aged 50-59 made up 3 or 4.48 percent of the sample. In terms of educational attainment, the majority of respondents held master's degrees, totaling 32 or 47.76 percent, followed by undergraduate students, numbering 27 or 40.30 percent. Additionally, there were 5 doctoral students, constituting 7.46 percent, and 3 individuals with diplomas, making up 4.48 percent. The educational backgrounds of the respondents were predominantly in the field of Accounting, with 40 or 59.70 percent, followed by Non-Economics at 16 or 23.88 percent, and Non-Accounting Economics at 11 or 16.42 percent, while the remaining Non-Economics background accounted for 18 or 38.30 percent.

Descriptive Data

Descriptive statistical data is presented in Table 3 below:

Table 3 Descriptive Statistical Test Result

Variable	Indicator	Mean	Category
Accounting Inforation Systems Quality (AISQ)	Produce accurate information (AISQ1)	3,194	high
	Data integration (AISQ2)	2,746	high
	Ease of access (AISQ3)	3,045	high
Organizational Structure (OS)	Work specialization (OS1)	3,239	high
	Departmentalization (OS2)	3,075	high
	Chain of command (O3)	3,403	high
	Span of control (OS4)	3,119	high
	Centralization and Decentralization (OS5)	3,149	high
	Formalization (OS6)	3,164	high
	Boundary spanning (OS7)	3,060	high
Top Management Support (TMS)	Suitability of human resources (TMS1)	3,299	high
	Hardware compatibility (TMS2)	3,134	high
	Software compatibility (TMS3)	3,090	high
	Appropriateness of communication networks (TMS4)	3,284	high
	Appropriate operational budget (TMS5)	3,075	high

Source: Processed Data (2023)

The descriptive statistics provided above offer insights into the respondents' average responses to the questionnaire statements. The indicator within the accounting information system quality that received the highest average response was the production of accurate information, with an average response value of 3.194, while the lowest response was observed for the data integration indicator, with an average response value of 2.746. Regarding the organizational structure indicators, the highest average response was attributed to the "Chain of Command," with an average response value of 3.404, while the "departmentalization" indicator received the lowest average response, with an average response value of 3.075. In terms of the top management support indicators, the "suitability of human resources" received the highest average response, with an average response value of 3.299, while the "suitability of the operational budget" obtained the lowest average response, with an average response value of 3.075.

The measurement model

The measurement model elucidates the relationship between latent variables and their corresponding indicators, often referred to as manifest variables (Mitrovic et al., 2022). In this study, the outer model employs reflective measurements, wherein all indicators are presumed to be influenced by latent variables (Gunzler et al., 2021). The reflective measurement model's primary purpose is to assess the capacity of indicators to reflect latent variables through validity and reliability assessments. Algorithmic computations precede the validity and reliability evaluations, and the results of these calculations, conducted using the Smart-PLS application, are illustrated in Figure 1 below:

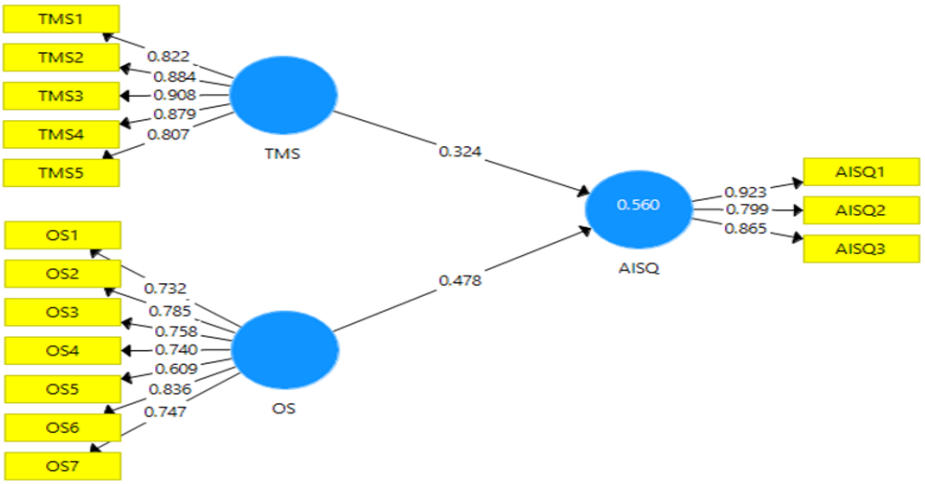

Figure 1:

Algorithm Calculation Results

Validity testing

Validity testing encompasses convergent and discriminant assessments. Convergent validity relies on the principle that the reflective indicators of a construct should exhibit strong correlations. An indicator is considered good if its Average Variance Extracted (AVE) value surpasses 0.5 (Sergi & Sulistiawan, 2022). The findings of the convergent validity test are displayed in Table 4 below:

Table 4 Convergent Validity Test Result

Variable	Amount Questionnaire Item	Average Variance Extracted	Conclusion
Accounting Inforation Systems Quality (AISQ)	3	**0,746**	Valid
Organizational Structure (OS)	7	**0,558**	Valid
Top Management Support (TMS)	5	**0,741**	Valid

Source: Processed Data (2023)

The convergent validity table above demonstrates that the average variance extracted values for all indicators in accounting information systems quality, organizational structure, and top management support exceed 0.5. Consequently, it can be inferred that all indicators are valid, implying that this set of indicators effectively represents each construct variable.

Discriminant validity evaluation seeks to ascertain whether reflective indicators indeed serve as accurate measures of the respective constructs, with the guideline that each indicator should exhibit strong correlations with its associated construct (Hurriyati et al., 2018:305). The outcomes of the discriminant validity test are presented in Table 5 below:

Table 5 Discriminant Validity Test Result

	AISQ	OS	TMS
AISQ1	**0,923**	0,664	0,652
AISQ2	**0,799**	0,582	0,422
AISQ3	**0,865**	0,604	0,644
OS1	0,603	**0,732**	0,701
OS2	0,599	**0,785**	0,542
OS3	0,449	**0,758**	0,525
OS4	0,605	**0,740**	0,435
OS5	0,288	**0,609**	0,259
OS6	0,524	**0,836**	0,692
OS7	0,542	**0,747**	0,546

TMS1	0,540	0,713	**0,822**
TMS2	0,525	0,485	**0,884**
TMS3	0,652	0,596	**0,908**
TMS4	0,642	0,630	**0,879**
TMS5	0,510	0,725	**0,807**

Source: Processed Data(2023)

Based on the table 5, the cross-loading values of an indicator variable are higher than the cross-loadings of indicators associated with other variables. Consequently, it can be concluded that all indicators are valid.

Reliability Testing

Reliability Testing. Reliability was assessed using two methods: Composite Reliability and Cronbach's Alpha. Composite reliability measures the true reliability of a construct, with a generally accepted rule of thumb being values greater than 0.7 (Sergi & Sulistiawan, 2022:9). The results of the composite reliability test are displayed in Table 6 below:

Table 6 Composite Reliability Test Result

Variable	Amount Questionaire Item	Composite Reliability	Conclusion
Accounting Inforation Systems Quality (AISQ)	3	**0,898**	Reliable
Organizational Structure (OS)	7	**0,898**	Reliable
Top Management Support (TMS)	5	**0,935**	Reliable

Source: Processed Data (2023)

The table 6 illustrates that the composite reliability indicator values for each variable exceed 0.7, confirming the reliability of all indicators.

Cronbach's alpha measures the lower limit reliability value of a variable, with values exceeding 0.60 being generally acceptable (Hair Jr et al., 2021). The results of the Cronbach's Alpha test are presented in Table 7 below:

Table 7 Cronbach's Alpha Test Result

Variable	Amount Questionaire Item	Cronbach's Alpha	Conclusion
Accounting Inforation Systems Quality (AISQ)	3	**0,829**	Reliable
Organizational Structure (OS)	7	**0,868**	Reliable
Top Management Support (TMS)	5	**0,912**	Reliable

Source: Processed Data

The table above demonstrates that the Cronbach's alpha values for each variable surpass 0.6, indicating the reliability of all indicators.

The structural model

Structural model testing is conducted to assess the model's capacity to explain and predict one or more constructs (Hair Jr et al., 2021:158). This research incorporates three latent variables: top management support, organizational structure, and the quality of accounting information systems.

Bootstrapping calculations yield t-statistical values and significance values. The results of bootstrapping calculations, conducted using the Smart-PLS software, are depicted in Figure 2 below:

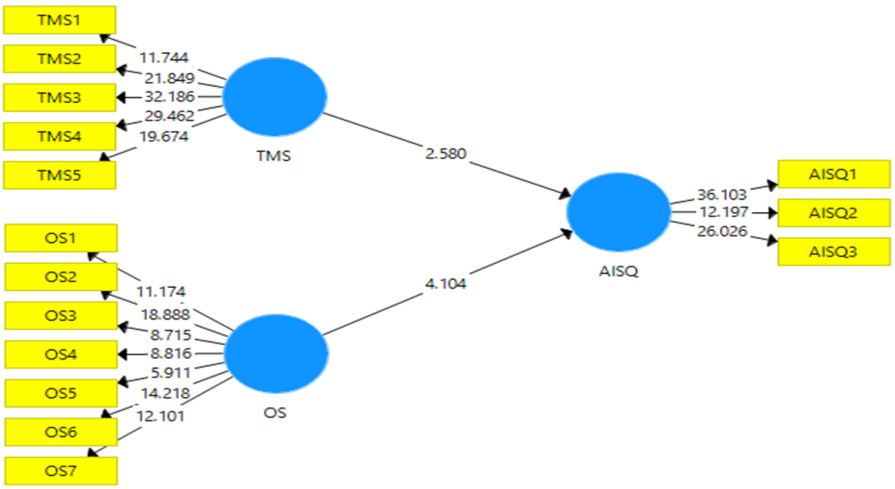

Figure 2. Bootstrapping Calculation Results

The bootstrapping calculations above reveal the t-statistical values for all indicators and exogenous variables. The t-statistical values for all indicators surpass the t-table value at degrees of freedom df = N-3 or 64 of 1.997. Consequently, it can be concluded that all indicators adequately reflect their respective variables.

Hypothesis testing

The results of hypothesis testing can be found in Table 8 below:

Table 8 Hypothesis Testing Result

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
OS -> AISQ	0,478	0,493	0,112	4,264	**0,000**
TMS -> AISQ	0,324	0,318	0,122	2,663	**0,008**

Source: Processed Data (2023)

The ability of exogenous variables to influence endogenous variables is assessed through the R Square values. R Square values of 0.75, 0.50, and 0.25 are categorized as substantial, moderate, and weak, respectively (Hair Jr et al., 2021:123). The R Square value is presented in Table 9 below:

Table 9. R Square Value

	R Square	R Square Adjusted
AISQ	0,560	0,546

Source: Processed Data (2023)

The table 9 displays an R Square value of 0.560, indicating that top management support and organizational structure collectively influence the quality of accounting information systems to a moderate extent, accounting for 56 percent. The remaining 44 percent of the influence is attributed to other variables not examined in this study.

Discussion

The impact of top management support on the quality of accounting information system

The impact of top management support on the quality of accounting information systems was explored, and the findings indicate that top management support does indeed affect the quality of accounting information systems. All indicators of top management support adequately represent this variable. The indicator that most effectively represents top management support is the suitability of the software used for processing data into financial information, with the highest outer loading value of 0.908 and an average response of 3.090, placing it in the high category. Meanwhile, the indicator for the suitability of the operational budget reflects top management support with the lowest outer loading of 0.807 and an average response rate of 3.075, also classified as high. The indicators' ability to represent

top management support significantly influences the quality of accounting information systems in North Sumatra's universities.

Respondents asserted that having competence aligned with their workload would enable them to apply accounting information systems effectively, leading to accurate information production. Additionally, respondents believed that when all computer equipment aligns with job requirements, the resulting information would be accurate. Respondents also opined that when all operational software and applications match job requirements, the resulting information would be accurate. Furthermore, respondents indicated that a robust and efficient communication network allows for quick data access from various units and facilitates swift information exchange. Lastly, respondents expressed that if the operational budget adequately supports hardware and software maintenance and replacement, the accounting information system can continue to operate effectively, producing accurate information.

These findings align with prior research that has also demonstrated the influence of top management support on accounting information systems, as evidenced in studies by (Sutra & Komang, 2022), (Raihan & Nurhayati, 2021), (Cahyadi et al., 2020), (Widiyaningsih et al., 2018), and (Mkonya et al., 2018).

The impact of organizational structure on the quality of accounting information system

All organizational structure indicators effectively represent the organizational structure variable. The indicator that most aptly reflects organizational structure is formalization, with the highest outer loading value of 0.836 and an average response of 3.164, categorized as high. In contrast, the centralization and decentralization indicators represent organizational structure with the lowest outer loading of 0.609 and an average response rate of 3.149, also classified as high. The indicators' capacity to represent organizational structure significantly influences the quality of accounting information systems in North Sumatra's universities.

Respondents expressed the view that aligning primary tasks with individual competencies results in accurate information production. They also indicated that grouping operators into interrelated units facilitates access to necessary data for accurate information production. Furthermore, respondents believed that clear assignment of reporting responsibilities among operators leads to the conveyance of accurate information. Respondents also opined that maintaining an ideal number of employees, each supervised by a superior, ensures consistent guidance for processing data into accurate information. Additionally, respondents suggested that when operational decisions are made exclusively by campus leadership, operators may experience delays in obtaining necessary computer equipment replacements. Lastly, respondents highlighted the importance of adhering to established procedures for each job to produce accurate information. They also emphasized the role of effective communication with various stakeholders in facilitating accurate information production.

These results are consistent with prior research that has demonstrated the influence of organizational structure on accounting information systems, as exemplified by studies conducted by (Mutaufiq, 2022), (Damanik & Fardinal, 2021), (Rosmiati & Kuraesin, 2021), and (Puspitawati, 2016).

CONCLUSION

Based on the research findings and discussions, several conclusions can be drawn. Descriptively, all indicators within the three variables fall into the high category. The indicators of top management support effectively represent the concept of management support and have been found to exert an influence on the indicators of higher education accounting information system quality in North Sumatra. Similarly, organizational structure indicators accurately capture the notion of organizational structure and have been found to impact the indicators of higher education accounting information system quality in North Sumatra. In essence, both top management support and organizational structure play a role in shaping the quality of accounting information systems in North Sumatra's universities.

This research carries practical and theoretical implications. It has further solidified the theoretical link between top management support and organizational structure in achieving a high-quality accounting information system. Additionally, this study has integrated these theories with a focus on higher education information systems. The study provides evidence of the influence of top management support and organizational structure on the quality of higher education accounting information systems in North Sumatra. The adequacy of top management support, encompassing the provision of human resources, hardware, software, communication networks, and operational funding, facilitates easy accessibility, data integration, and the production of accurate information in the accounting information system. The clarity of the organizational structure, with its specifications regarding work specialization,

departmentalization, chain of command, span of control, centralization and decentralization, formalization, and scope of boundaries, contributes to the ease of access, data integration, and production of accurate information within the accounting information system. These findings are valuable for university managers in North Sumatra, emphasizing the importance of continuous and appropriate support for specific accounting information systems, particularly in terms of software and operating budgets. Additionally, organizational structures should be continually refined, particularly regarding job grouping and communication with various stakeholders, as these elements significantly impact the quality of the accounting information system.

However, it's important to acknowledge the limitations of this research. The relatively small sample size, limited to universities with a minimum accreditation rating of B, restricts the generalizability of the findings. Future research could be enhanced by conducting a comprehensive study encompassing all tertiary institutions, comparing the quality of accounting information systems across various accreditation ratings. Additionally, comparisons could be made between public and private universities to provide a more comprehensive understanding of the factors influencing accounting information system quality

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