THE EFFECT OF INSTITUTIONALIZATION ISOMORPHIC PRESSURES AND THE ROLE OF KNOWLEDGE MANAGEMENT ON INVESTMENT DECISIONS OF THE ACCOUNTING INFORMATION SYSTEMS

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Abstract: This study aims to examine the influence of institutional isomorphic pressures and the role of knowledge management on investment decisions of accounting information systems and its impact on the performance of government organizations in Indonesia. The data was collected through questionnaires sent to 310 respondents in 52 ministries and government agencies in Indonesia. The collected data was analyzed using Structural Equation Modeling (SEM) method, with the help of Lisrel statistical software 8.8. The result of this research proves that investment decisions of accounting information system are influenced by institutional isomorphic pressures and the knowledge management role owned by organization. A number of investment decisions in accounting system technology impact the organization performance.

Key words: institutionalization isomorphic, knowledge management, accounting information system; organizational performance, Indonesia

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Introduction

Research in the last two decades proves that organizations investing in technology and information systems can increase market share, profitability and competitiveness (Butt, 2015). Romney and Steinbart (2015) explain, in the field of accounting, the development of information technology really influences accounting information system. According to Mulyani et al., (2016) information systems cannot be separated from current business practices. Investment in information systems technology is perceived as a form of expenditure to present information systems such as purchases of hardware, software, people, consumables, training, and maintenance costs, as well as other related costs (Lubbe, 2007).

Information technology investments do not meet expectations or even failed. Research of Tata Consultancy Services (2007) noted that 62% of information

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systems projects were not in accordance with the budget set; 49% of the investments exceeded the budget; 47% maintenance costs of information systems technology projects were higher than expected, and 41% of these investments failed to provide benefits for the company business. Gartner Research's (2016) shows that the failure of information technology systems investment project was 75% occurring at the post-implementation such as financial problems, time scale, function and resources. In addition, more than 28% projects experienced failure of 55% overbudget, 47% overschedule, lack of transparency for about 53% involved processes and 37% staff adaptation difficulties so that the investments were not able to provide optimum benefits for the company.

Information technology investment decision often do not consider the needs and abilities of different stakeholders, especially end users (Dadayan, 2006). According to Liang et al., (2007) institutional pressures in the form of normative, mimesis and coercive pressures affect in unifying existing information systems in the company. Interestingly, institutional pressures affect corporate systems when there is a prolonged integration process and dynamic and uncertain outcomes. Liang et al. (2007) explained that the mimesis and normative pressures can also directly influence the company's decision to adopt information technology. Many researchers have used institutional pressures to examine the diffusion and adoption of information systems technology (Orlikowski and Barley, 2001; Chatterjee et al., 2002; Ibrahim and Ali, 2014; Sarwar and Mubarik, 2014; Okoye, 2014; Wilson, et al., 2014; Chidoko, 2014; Ekpung, 2014; Kasasbeh et al., 2018; Hawamdeh, 2018; Yu-Chi and Lin, 2018).

Reich et al., (2014) show that information technology investments are influenced by knowledge management to achieve project success. Mvungi and Jay (2003) argue that knowledge management provides supports to the implementation of information systems technology with the strategy and culture based on mutual commitment construction (Haseeb et al., 2017). Finally, knowledge management plays an important role in making investment decisions on information system technology in an organization. The right decision in the information technology investments can contribute to the improvement of organizational performance (Kohli and Devaraj, 2003). This is because information systems technology contributes in real and direct ways to organizational processes such as increasing coordination, transactions, absorption, and monitoring (Jean et al., 2012; Fitriandi et al., 2014; Aremu and Ediagbonya, 2018; Okafor and Shaibu, 2016; Mokuolu, 2018; Khemili and Belloumi, 2018; Zhang, 2018; Okon and Monday, 2017; Edeme, 2018).

Based on the background and theories stated above, this study was conducted to examine whether there is a relationship between institutional isomorphic pressures and the role of knowledge management to investment decisions of accounting information systems technology and how big the impact of investment decision on the performance of the organization.

Literature Review

Institutionalisation Isomorphic Pressures

The institutional theory of causes of isomorphism explains factors which cause organizations to adopt structures, strategies, and processes similar to other organizations. Trucco (2015) defines the institutionalisation isomorphic pressures as adaptive processes of the organizations in response to internal environmental commitment and external environmental constraints. In this research, institutional isomorphic pressures are the mimesis, cohesive and normative pressures on why organizations decide to invest in accounting information systems technology. This research also used 3 measurement dimensions as developed by Lai et al., (2006) Trucco, (2015) namely the mimesis, cohesive and normative pressures.

Knowledge Management

Knowledge management is defined as an increasingly important discipline to promote knowledge creation, knowledge sharing, and knowledge application (Becerra-Fernandez and Sabherwal, 2015). According to Passey et al., (2013) knowledge management is the organizational strength in creating abstract values and real values within the organization. Meanwhile, King (2009) defines knowledge management as a process of collecting, distributing and using efficient sources of knowledge. In this study, knowledge management is the government's strategy in the process of knowledge discovery, knowledge capture, knowledge sharing, and knowledge application in the field of information and accounting systems that can affect the government in making investment decisions on accounting information systems technology. The study used 4 dimensional measurements developed by Becerra-Fernandez and Sabherwal (2015) and Gilaninia et al., (2011) consisting of Knowledge Discovery, Knowledge Capture, Knowledge Sharing, and Knowledge Application.

Investment on Accounting Information Systems Technology

Huisman (2001) defines information technology investments as an action that leads to direct costs in the hope of future rewards. Schniederjans (2005) defines IT investments as an applicable term for investing in equipment, applications, services and technologies. This research reveals an investment in accounting information systems technology is the government's decision in expenditure for the procurement of hardware, software, people, consumables, training, maintenance and all other costs in managing accounting transactions. To analyze the topic further, 4 dimensional measurements developed by Lo and Darma, (2000) Lee and Bose, (2002) and Mahmood and Mann, (2015) were used, namely Hardware Investment, Software Investment, Training, and Support.

Organizational Performance

According to AlDamoe et al., (2013) organizational performance includes effectiveness, efficiency, development, satisfaction, innovation and organizational quality. Pebrianto et al (2013) argue that organizational performance is an indicator that measures how well an organization achieves its goals through efficiency and other influences to achieve organizational goals. In this research, organizational performance is the quantity and or quality of the work of individuals or groups in performing duties and functions of the organization based on norms, standard operating procedures, criteria and measurements that have been established. To further analyse the theory, 3 dimensional measurement developed by Jiang (2014) and Parmenter (2010) were employed, namely Internal Process, Customer Focus, and Strategic Performance.

Research Hypotheses

Jan et al., (2012) shows that normative pressures and mime is pressures significantly influence attitudes and intentions to adopt information systems, whereas coercive pressures have no effect. Pishdad and Haider (2012) in their studies show that investment decisions to adopt information systems are due to institutional pressures provided by organizational partners. According to Lai et al., (2006) institutional pressures force organizations to adopt information systems technology so that organizations make decisions to invest in IT. Based on this fact, we formulated the following hypothesis:

H1: The institutionalisation isomorphic pressures affect the organization in making an investment decision on the accounting information systems technology.

Reich et al., (2014) show evidence that knowledge management affect the achievement of targets in information systems technology projects. Meanwhile Mvungi and Jay (2003) reveal that knowledge management is a strategy and culture based on the construction of commitment and reciprocal relationship in support of investment decisions of technology and information system. According to Vriens and Achterbergh (2004) knowledge management has been formulated as one of criteria to diagnose, to be a solution and to motivate investment decisions in the use of information technology. This research supports the empirical experiential aspects of the knowledge that members of the organization have an important role to the organization's decisions to invest in information technology. Based on previous research and empirical experience, we formulated the following hypothesis:

H2: Knowledge Management plays a role in supporting the organization in making investment decision of accounting information system technology.

Shaukat and Zafarullah (2009) explains that information systems technology is a force in today's global society. Hence, it is concluded that the investment decisions of information systems technology have a positive impact to organizational performance, especially in banking sector. According to Bulchand-Gidumal et al.,

(2011) many different studies confirm that the decision to bring information technology systems in the company, together with human and other organizational resources, has a positive effect on organizational performance. The company's decision to invest in information systems technology aims to achieve better competitive advantages through cost reduction, enhance differentiation, and focus on improving organizational performance (Sheng and Mykytyn, 2002). Experiences also prove that the right decisions in investment on information systems technology in the field of accounting can improve government performance.

Based on this evidence, we formulated the following hypothesis:

H3: The right decision in technology investment of accounting information systems will improve organizational performance.

Research Methodology

In this study, the sample selection was done by using purposive sampling theory. From 86 institutions, only 52 were surveyed. The consideration is that 52 institution have become the representation of the entire population. The average questionnaires distributed were 6 questionnaires for each instituition. The total questionnaires distributed were 310. The questionnaire was constructed using a five-point likert scale. Respondents filled out questionnaires based on how much they agreed with the statement in the questionnaire. Choices of answers given were strongly disagree, disagree, neutral, agree, and strongly agree.

Results and Discussion

Data collection is carried out for six months. From the 310 questionnaires distributed, 301 questionnaires could be further processed with return rate of 97%. The demographics of respondents in this study were elaborated into gender, age, education, work experience. Table 1 shows the demographics of respondents.

Table 1. Demographic data

Gender	Percentage (%)	Education	Percentage (%)
Male	76.74	High School	7.31
Female	23.26	3 years Diploma	11.66
		Bachelor	49.73
		Master Degree	30.23
		Doctoral	1.07
Age (Year)	Percentage (%)	Experience (year)	Percentage (%)
< 20	0.33	1 – 5	19.00
20 – 40	81.40	> 5	81.00
> 40	18.27		

The validity and reliability of each indicator and variable were examined to see the relationship between variables and indicators. The result show in Table 2, that all indicators have the standard factor loading (SFL) ≥ 0.50 is significant. As for reliability testing, score of Construct Reliability (CR) greather than 0.70, and its Variance Extracted (VE) score is 0.50. It can be concluded that this research instrument is valid and reliable.

Table 2. Summary of measurement model evaluation results

Dimensions and Indicators	*SFL ≥ 0.5	*CR≥ 0.7	*VE ≥0.5	Dimensions and Indicators	*SFL ≥ 0.5	*CR≥ 0.7	*VE ≥0.5
MIMETIC		0.71	0.52	HARDINVE		0.85	074
IP1	0.54			ITI1	0.79		
IP2	0.50			ITI2	0.78		
COHERSIF		0.72	0.54	SOFTINVE		0.77	0.64
IP3	0.58			ITI3	0.75		
IP4	0.50			ITI4	0.57		
NORMATIVE		0.72	0.57	TRAINING		0.78	0.51
IP5	0.69			ITI5	0.70		
IP6	0.5			ITI6	0.59		
KNOWDISC		0.73	0.57	SUPPORT		0.70	0.57
KM1	0.58			ITI7	0.5		
KM2	0.71			ITI8	0.72		
KNOCAPT		0.78	0.51	INTPROC		0,76	0,51
KM3	0.59			OP1	0.68		
KM4	0.60			OP2	0.57		
KM5	0.54			OP3	0.67		
KNOSHAR		0.78	0.65	CUSTFOC		0,75	0,60
KM6	0.67			OP4	0.64		
KM7	0.78			OP5	0.66		
KNOAPP		0.73	0.58	STRAPERF		0,79	0,65
KM8	0.72			OP6	0.67		
KM9	0.61			OP7	0.60		

Structural Model Evaluation

At this stage, we tested the structural model to prove our hypotheses. The results of measurement of structural model in this research are presented in Figure 1. The Goodness of Fit Index (GOFI) in Table 3 presents the summary of this study. Based on the results of goodness of fit statistics in Table 3, for RMSEA, NFI, NNFI, CFI, IFI, RFI, AGFI show the value ≥ 0.90 and this means the fit model is good (good fit). Meanwhile, AGFI at 0.75 ≥ GFI ≤0.90 shows the acceptable fit model. P-value ≤ 0.05, SRMR ≥ 0.05 indicates a poor match. The combination of different match sizes and all test criteria show good results. It is concluded that the model testing performed resulted in good confirmation of factor dimensions and

causality relationships among factors; overall, the model of this study is acceptable. After the overall model is considered fit, further evaluation or analysis of the structural model involves examining the significance of the estimated coefficients. By specifying a significant level (typically $\alpha = 0.05$), then any coefficient representing the causal relationship being hypothesized can be tested for significance statistically.

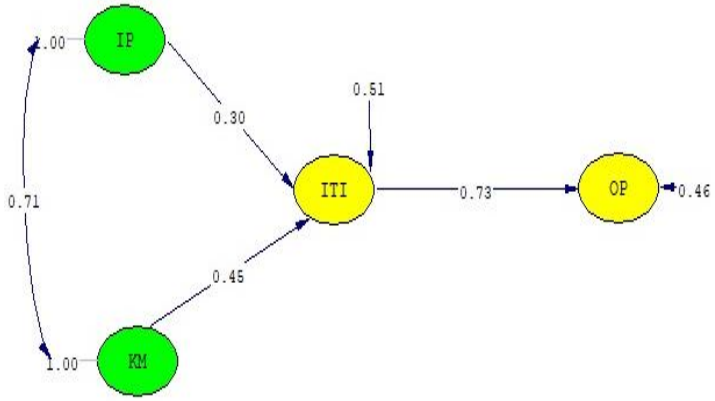

Figure 1. Path full model Diagram

Chi-square = 1067.19, df=4010, P-value=0.0000, RMSEA=0.074

Table 3. Goodness of Fit Index (GOFI) Full Model

GOFI	Standard Value	Result	Conclusion	GOFI	Standard Value	Result	Conclusion
P value	p-value ≥ 0.05	0.0000	Not Fit	IFI	IFI ≥ 0.90	0.97	Good Fit
RMSEA	RMSEA	0.06	Good Fit	RFI	RFI ≥	0.93	Good Fit
NFI	NFI ≥ 0.90	0.94	Good Fit	SRMR	SRMR ≤ 0.05	0.086	Not Fit
NNFI	NNFI ≥ .90	0.96	Good Fit	GFI	GFI ≥ 0.90	0.77	Acceptable
CFI	CFI ≥ 0.90	0.97	Good Fit	AGFI	AGFI ≥ 0.90	0.73	Acceptable

The statistical results and path coefficients of each hypothesis can be seen in Table 4. The result of structural model analysis of Figure 1 shows the overall model estimation values as expressed in the following equation:
ITI = 0.30*IP + 0.45*KM, Errorvar.= 0.51, R^2= 0.49
OP = 0.73*ITI, Errorvar.= 0.46, R^2 = 0.54

Table 4. Hypothesis Test Results

Hypothesis	Path Coefficient	t-statistic	Significant	Conclusion
IP → ITI	0.30	2.79 ≥ 1.96	Positive	Hypothesis is Accepted
KM → ITI	0.45	3.95 ≥ 1.96	Positive	Hypothesis is Accepted
ITI → OP	0.73	8.61 ≥ 1.96	Positive	Hypothesis is Accepted

The institutional isomorphic pressures affect the investment decision of the accounting information systems technology. The test results in Table 4 show that hypothesis is accepted. The value of path coefficient 0.30 indicates the effect of is omorphisticinsititusal pressures on investment decision of accounting information systems technology by 30%.

The role of knowledge management influences the investment decision on accounting information systems technology. Test results in Table 4 show that hypothesis is accepted. The value of path coefficient 0.45 indicates the effect of knowledge management on the investment decisions of accounting information systems technology by 45%.

The investment decision on accounting information systems technology influences organizational performance. Test results in Table 4 show that hypothesis is accepted. The value of path coefficient 0.73 indicates the investment decision of accounting information system technology affect the performance of the organization by 73%.

Discussion

The investment decision on the accounting information systems technology in ministries and institutions is strongly influenced by institutional isomorphic pressures. The biggest pressure is the normative pressure where ministries and government agencies decide to invest in the field of information systems technology to create more professional image of government organizations towards the stakeholders. The stakeholders must deliver more modern services. This has an impact on the government's image and then is able to increase the stakeholders' satisfaction index. The findings in the field of investment in accounting information systems technology are more focused on infrastructure investment, ie funding for procurement of hardware, software and communication network. Meanwhile, the allocation of funds for preparing human resources and improving user competence gets a small portion. Hence, the benefits of investment are not significant because the sophisticated IT infrastructure is not balanced with the increase in user competence.

Knowledge management plays a role in influencing investment decision of accounting information systems technology. Knowledge management is closely related to the level of participation and competence of employees in supporting the

success of the organization. The successful implementation of information systems is due to high competence of employees as users. Knowledge management provides recommendations to leaders related to investment decisions on information systems from the planning stage to the implementation stage. According to Nurhayati and Mulyani (2015), user participation in the development of information systems, user competence, and commitment from top management have a very important role in achieving the successful implementation of accounting information systems. Another finding is the unbalanced allocation of technology investment fund system for the procurement of hardware, software and for the improvement the competence of users both in terms of quantity and quality.
The right investment decision of information systems technology is capable of producing quality information for government agencies. Information is the backbone of organizational success. Appropriate information will result in the right decision or policy, and appropriate policies allow for improvement or improvement to the performance of the company or organization (Mulyani and Arum, 2016). This study shows that information technology investment systems can improve the performance of ministries and government agencies through the quality of accounting information generated. In addition, the successful management of appropriate information technology investment can improve the image of government services to the stakeholders, because more effective and efficient services can be provided to the community.

Conclusions

Institutional pressures affect investment decisions on accounting information technology systems at ministries and government agencies. The pressure of the institution is the normative pressures. The main goal of government's IT investment decisions is to build professionalism of government organizations in the eyes of stakeholders. This study supports the theory by Liang et al., (2007) that the adoption of technology and information systems is due to institutional pressures. Knowledge Management (KM) plays a role in government's decisions in technology investment for information systems on accounting. The role can be in the form of employee's ability to update their knowledge, especially related to the field of accounting and the use of information systems. The brainstorming of knowledge can influence the investment decisions on information systems technology within an organization. Our findings support the theories of Becerra-Fernandez and Sabherwal (2015) that KM has a direct impact on individuals and is able to influence organizational decisions in IT investments.
The level of employee understanding on the use of information systems technology provides contribution and recommendations to IT-related investment leaders. Investment decisions should consider the balance between procurement of hardware and software infrastructure and the level of competence of its users. Governments should be fair in allocating budgets for investments of both hardware and software procurement and improvement of users' competence. Information

technology units, accounting units and human resource management units must collaborate to improve the capacity of users in information technology and accounting. The right investment decisions of accounting information systems technology affect the performance of organizations, especially the performance of nonfinancial sectors. IT investment could improve the quality of accounting information provided by the government. Appropriate IT investments can enhance the image of ministries and government agencies in the eyes of the stakeholders, due to the more effective and efficient services provided to the community. Information technology investments in the future should be more directed to the online-based services, so that information can be accessed by the community accurately, reliably and on time. At the end, the level of public satisfaction to the government is ultimately increasing.

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WPŁYW INSTYTUCJONALNEGO ISOMORFICZNEGO NACISKU ORAZ ROLA ZARZĄDZANIA WIEDZĄ NA DECYZJE INWESTYCYJNE SYSTEMÓW INFORMACJI KSIĘGOWYCH

Streszczenie: Celem tego badania jest analiza wpływu instytucjonalnych presji izomorficznych oraz roli zarządzania wiedzą na decyzje inwestycyjne systemów informacji rachunkowych i ich wpływ na wyniki organizacji rządowych w Indonezji. Dane zebrano za pomocą kwestionariuszy przesłanych do 310 respondentów w 52 ministerstwach i agencjach rządowych w Indonezji. Zebrane dane analizowano za pomocą modelowania równań strukturalnych (SEM) przy pomocy oprogramowania statystycznego Lisrel 8.8. Wyniki tych badań dowodzą, że na decyzje inwestycyjne systemu informacji księgowych wpływa instytucjonalna presja izomorficzna oraz rola zarządzania wiedzą w organizacji. Szereg decyzji inwestycyjnych dotyczących technologii systemu księgowego wpływa na wyniki organizacji.

Słowa kluczowe: instytucjonalizacja izomorficzna, zarządzanie wiedzą, system informacji księgowych; wyniki organizacji, Indonezja.

制度化异同压力的影响及知识管理对会计信息系统投资决策的作用

摘要:本研究旨在探讨制度同构压力的影响以及知识管理对会计信息系统投资决策的作用及其对印尼政府组织绩效的影响。这些数据是通过向印度尼西亚52个部委和政府机构的310名受访者发送的问卷收集的。在Lisrel统计软件8.8的帮助下，使用结构方程模型（SEM）方法分析收集的数据。研究结果证明，会计信息系统的投资决策受制度同构压力和组织所拥有的知识管理角色的影响。会计系统技术的许多投资决策会影响组织绩效。

关键词:制度化同构，知识管理，会计信息系统；组织表现，印尼。