

# The Effect of Accounting Information System Applications in the Industrial Revolution Era 4. 0 Influenced by the Organizational Structure of the period Covid-19

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**Abstract:** *Accounting Information System is one of the most important parts of an organization during the Industrial Revolution 4. 0 era. Accounting Information Systems produce accounting information needed by managers and non-managers of an organization as a basis for the decision-making process in carrying out their functions or duties. The functions and duties of managers or non-managers in an organization will vary depending on the type of organization, the sections and levels that exist in the organization. The functions and duties of managers or non-managers are different because of the different levels and parts that cause the information needs of managers and non-managers to support various functions and tasks. Differences in information requirements will lead to the different data that must be entered and the format of the accounting information system required. Reality states that many accounting information systems in various small and medium enterprises in Indonesia have various problems including problems of integration, ease of use, ease of access, ease of adaptation to changing conditions and the ability to produce accounting information as needed. The purpose of this study is to determine how much influence the organizational structure has on the quality of the accounting information system needed in the field of the Industrial Revolution 4. 0. This method is a verification method, and the analytical tool is structural equation modeling (SEM). The results show that the organizational structure affects the quality of the accounting information system for the Industrial Revolution 4. 0.*

**Keyword:** *Organizational Structure, Revolution 4. 0 Accounting Information System application*

## 1. INTRODUCTION

The company's industrial economic policy in dealing with competitors and customers related to maximizing welfare and the company's relationship with government and business. Industrial Organization deals with government policies aimed at achieving efficiency at the level of industrial enterprises and efficiency in the national economy. Then Hertati (2019) states that the market structure is increasingly concentrated on consumers. Then Susanto (2014)

states that higher concentration reduces competition between companies and the inefficiency of corporate behavior. Higher concentration causes wealth concentration and weakens distribution efforts such as income, employment and business opportunities. Government intervention has increased due to problems arising from the increasingly concentrated organizational structure. Industry behavior and performance in solving problems to be produced in accounting reports. Accounting is the process of measuring, interpreting and communicating financial and non-financial information to make it easier for users to make decisions (Kurtz and Boone, 2011: 486).

To help users make decisions, accounting is often said to be the language of business because all organizations communicate information by building accounting information systems (Wild *et al*, 2007)

Accounting information systems exist in each organization (Boockholdt, 1999: 1). The accounting information system is a collection of data and processing procedures that create information for its users (Bagrahoff *et al*, 2010: 5). According to Bodnar and Hopwood (2014: 1), an accounting information system is a collection of resources, such as people and equipment, designed to convert financial and other data into information. The same thing was said by Wilkinson *et al* (2000: 7) that the accounting information system is an integrated structure in an entity, such as a business organization, which uses physical resources and other components to convert economic data into accounting information. Accounting information is needed by external users and internal users of an organization (Cunningham *et al*, 2000: 11). External users of an organization are not directly involved in running the organization such as shareholders, creditors, directors, customers and suppliers (Wild *et al*, 2007: 5). Internal users are individuals in organizations who plan, manage and run businesses such as marketing managers, production supervisors and finance directors (Kimnel *et al*, 2011).

All of these users need accounting information which is the main part of a set of information (Rama and Jones, 2006: 5). Accounting information that is used appropriately is a tool in making good business decisions (Cunningham *et al*, 2000: 4). Good business decisions are made using quality information (McGilvray, 2008: 4). Information is one of the competitive advantages for an organization (Hongjiang Xu, 2009). The competitive advantage of an organization is a unique characteristic of a company in producing superior products and making decisions superior to its competitors (Lamb *et al*, 2014: 23). So quality decision making is strongly influenced by quality information (Borek *et al*, 2014: 17). Quality information refers to the output produced by an

information system (Min Wei, 2011: 302). The accounting information system will produce accounting information (Hall, 2011: 134).

Accounting information is provided by a good accounting information system and is an important factor in the success of a system (Hongjiang Xu, 2009). Information systems are often used by decision makers, namely managers such as operational managers, middle managers and executive managers (Morley and Parker, 2015: 500). In fact, the information systems used in organizations in Indonesia still have problems. The Ministry of Finance is still having trouble checking the records of regional internal financial flows to the center by local governments in Indonesia because it is still a mess. In fact, there are many funds whose recording posts are not appropriate, as revealed by Heru Subiantoro (2008). In connection with the problems in the information system, Bahrullah Akbar (2012) also said that the BPK assessed that PT Jamsostek needed to fix the system and information to support the reliability of its data. Most of the Jamsostek participant data is incomplete. In addition, membership registration through the PT Jamsostek information system is not yet effective. This is also related to the results of audits for the 2010 and 2011 financial years, there are special notes and findings from the BPK which are an important issue for the transformation of Jamsostek into a social security administering body (BPJS). Banking law observer, Pradjoto (2009) also revealed the fact that Century Bank management manipulated financial reports because many included fictitious loans and fictitious L/Cs in their financial reports. The alleged manipulation was corroborated by the findings of the Supreme Audit Agency (BPK) which stated that the capital adequacy ratio (CAR) of Century as of October 2008 was minus 3.5 percent.

Not only local governments, banking organizations and Social Security, it turns out that the information system also has an impact on stock transaction information on the IDX. Ito Warsito (2011) admitted that there was a disruption in the datafeed system or the data transmission system for stock exchange members and stock transaction information distribution companies. This made the JCI recorded a decline of 31.374 points (0.89%) to a level of 3,517,275 in trading Wednesday (19/1/2011) at 15:46 JATS time. Valuable information will be used in making reliable decisions that are embedded in the information (Wilkinson *et al*, 2000: 7). According to Gelinas and Dull (2008: 21) quality information must be accurate. Information is said to be accurate if it is free from material errors (Hall, 2011: 14). The actual conditions regarding the information criteria must be accurately disclosed by Budi

Information must be complete Hall, (2011: 14) and can produce the desires needed (Azhar Susanto, 2008: 13). The same thing was said by Gelinas and Dull (2008: 21) which stated that complete information is information that includes all objects and events that are relevant to making decisions. When the required information quality criteria are inadequate, managers will use information that tends to be ineffective to make decisions (Wilkinson *et al*, 2000: 7). The empirical research conducted by Susanto (2015) has shown that information systems have a role in information. Furthermore, Fitriati and Mulyani (2015) also found in their study that the success of the accounting information system was related to accounting information. This phenomenon was revealed by the chairman of the Constitutional Court, Arief Hidayat (2015), suggesting the creation of an integrated information system for BI, OJK and LPS because it has not been possible to share information so far.

Many BUMN also have information systems that have not been integrated and information systems that are inefficient, thus boosting the operational costs of a number of BUMNs, including logistics costs (Syahril Japarin, 2014). OJK Chairman Muliawan Hadad (2015) said that the data currently in BI needs to be cleaned and added because the non-bank financial industry is growing and data in the capital market can complement the big data managed by OJK. Therefore, the Financial Services Authority is again working with Bank Indonesia to form an integrated Debtor Information System (SID). The SID that will be established will be more complete, not for current purposes, but for future information needs. Another organizational factor that also has an influence on the implementation of accounting information systems is the organizational structure (Laudon and Laudon, 2012: 84).

Stair and Reynolds (2010) say organizational structure refers to organizational subunits and the way they relate to the organization as a whole. Organizational structure depends on the goals and management approach, and can influence how people view the use of information systems. In fact there is a two-way relationship between organizational structure and information systems, organizational structure is the starting point of any implementation process which also goes through business process reengineering and job redesign (Corsi *et al*, 2013). One of the critical factors that must be considered when implementing information systems is the organizational structure (Tan and Payton, 2010: 235).

Organizational structure is a series of formal tasks assigned to individuals and departments (Daft and Marcic, 2009: 249). Luthans (2011: 57) says that organizational structure is not just a box and graphic but is a pattern

of interaction and coordination that connects technology, tasks, people and various components in the organization to ensure that the organization can achieve its goals. Basically, the dimensions of the organizational structure consist of work specialization, departmentalization, chain of command, formalization, centralization (Robbins and Judge, 2014: 231). Specialization of work, sometimes called division of labor, is the extent to which organizational tasks are divided into separate jobs (Daft and Marcic, 2009: 250). Departmentalization is the basis used to group jobs so that the same tasks can be grouped (Robbins and Judge, 2014: 233). The chain of command is a continuous line of authority that connects everyone in an organization and shows who reports to whom (Daft and Marcic, 2009: Hertati. , Et, all, 2020) Hertati, *et, all*, 2019).

Formalization is often defined as the level of work standardization and behavioral compliance with standards (Burton and Borge, 1995: 354), while centralization is a centralized decision-making within the organization (Daft and Marcic, 2009: 254). Flamholtz (1996) and Hertati. , Et, all (2020) say that the organizational structure refers to relationship patterns between the placement of people's roles in formal organizations. According to Hellriegel and Slocum (2011: 446), organizational structure affects employee behavior. So it can be said that the organizational structure and employee behavior are factors that influence the successful implementation of the system (Tan and Payton, 2010: Hertati, et, all: 2019). Mukherji (2002) in his research said that information systems and organizational structures are interdependent on one another. This research looks at the evolution of all information systems and organizational structures. In this process, the impact of computers on the organization and the adjustment of information systems to the organizational structure is also discussed. Siti Zuhro (2012) stated that the actual situation that occurs in Indonesia with regard to organizational structure affecting the information system regarding chronic bureaucracy can be seen from the culture of corrupt behavior and low public services.

To overcome such bureaucratic conditions, the central government is trying to restructure the organizational structure and number of staffing in the regions. Another problem is the disclosure of tax manipulation by Gayus Tambunan and to reveal the magnitude of the problem and to conduct a comprehensive evaluation of the personnel and working mechanisms of the Directorate General of Taxes and their supporting instruments, it is better if the tax function is excluded from the organizational structure of the Ministry of Finance. Maybe it should be combined with the Customs and Excise

function (Faisal Basri, 2010). Muhamad Nabil (2015) as the Research Director of the Freedom Foundation said similar things regarding the problem related to the organizational structure of the work cabinet team in the six months of Joko Widodo and Jusuf Kalla's administration and made the rupiah continue to weaken. The government must take a firm stance overhauling the incompetent equinist ministers in its cabinet.

One of the main activities required in implementing a new system is to review and evaluate existing workflows or business processes (Wager *et al.* , 2009: Hertati & Safkaur, 2019). Laudon and Laudon (2012) and Hertati , , et, all (2020) state that other features of the organization including business processes, organizational culture, organizational politics, surrounding environment, structure, objectives, constituents, and leadership styles will influence the type of information system used by organizations. The same thing was said by Weske (2007: 4) that at the organizational level, it is very important to understand how companies operate, and play an important role in the design and realization of flexible information systems.

## **1. THEORETICAL FOUNDATION AND HYPOTHESIS DEVELOPMENT**

### **1.1. Organizational structure**

The definition of organizational structure according to Gibson *et al.* (2011: 8) is a formal pattern of how humans and their jobs are grouped in an organization. The organizational structure is often illustrated with an organizational chart. Stair and Reynolds (2010) and Hertati, et, all (2020) state that organizational structure refers to organizational subunits and the way they relate to the organization as a whole. Furthermore, the definition of organizational structure is also put forward by Daft and Marcic (2008: 249) as a framework in which the organization defines how the division of tasks, how resources are deployed and how to coordinate all departments in the organization. Kondalkar (2007: 255) says that organizational structure is the formation of authority relations with provisions for coordination between them, both vertically and horizontally in the company structure. If expressed in other words, organizational structure is defined by how work tasks are formally divided, grouped, and coordinated. . Lestari & Hertati. (2020) said that managers need to organize six key elements when they design an organizational structure: work specialization, departmentalization, chain of command, span of control, centralization and decentralization, and formalization. Ashman (2007: 155) states that organizational structure is the way in which organizations divide



labor into specific tasks and achieve coordination between these tasks.

All large (and smaller) institutions have a formal structure for determining management thinking for the organization to work. Organizational structure is a tool used by managers to move resources in order to achieve something. This was stated by Daft and Marcic (2008: 249) It can be seen that the organizational structure is defined as (1) a set of formal tasks assigned to individuals and departments; (2) formal reporting relationships, including lines of authority, responsibility for decision making, the number of hierarchical levels and the manager's span of control; and (3) system design to ensure effective coordination of employees across various departments. The notion of organizational structure can be considered by looking at all the definitions expressed by experts (Gibson *et al*, 2011: 8; Stair and Reynolds, 2010: 48; Daft, 2008: 249; Kondalkar, 2007: 255; Robbins and Coulter, 2014: 231; Ashman, 2007: 155; Daft, 2008: 249; Syarudin & Hertati. 2020).

Next, a conclusion can be drawn regarding the understanding of organizational structure, which is an arrangement and relationship between each part and position in an organization in carrying out operational activities to achieve its goals. In the organizational structure, it can be seen that there is a separation of work activities from one another and shows the relationship of authority to who reports to whom. Wilkinson *et al* (2000: 39) say that the organizational structure has a significant impact on the application of information systems and one of its components, namely the accounting information system Robbins and Judge (2013: 227-231) state that there are six characteristics of the organizational structure as follows:

1. Division of work: Position and title show job responsibilities or job analysis which is an activity in determining what work to do and who should do that task. This activity is an effort to create the quality of work and the quality of the company's total performance
2. Line of Communication: This line shows the formal communication flow on how to connect the devices to communicate, can be divided into: point-to-point configuration and multipoint configuration. a specific point-to-point linking two devices that wish to communicate. This configuration is mostly found in parallel transmission, for example communication between two computers in parallel to copy data files, although serial transmission is also possible if the distance between two devices is far
3. Chain of command: An unbroken line of authority that extends from the top of the organization down and clarifies who reports an

unbroken line of authority extending from the top of the organization to the lowest echelons and clarifies who is accountable to whom. ... Centralization refers to the degree to which the level of decision making is concentrated at one point in the organization.

3. Full Range: The number of subordinates who can be managed effectively and efficiently by the manager and understand the number of direct subordinates who can be led and controlled effectively by the manager. Full reach (span of control) is needed in organizing, because it relates to the division of labor, coordination and leadership of a leader (manager).
4. Formalization is the degree to which work in the organization is standardized and the degree to which employee behavior is guided by rules and procedures. If the job is very formal, then people will have minimum flexibility regarding what to do, when to do it and how they should do the job. low formalization, relatively unprogrammed work behavior and employees have a lot of freedom to carry out their jobs.

## 1.2 Accounting Information System Applications in the Industrial Revolution 4

Petrucelli (2012) states that accounting information systems collect, store, and process financial and accounting data used by corporate decision makers. AIS is generally a computer-based method of tracking accounting activity and is often used in conjunction with information technology resources. The same thing is said by Bodnar and Hopwood (2014: 1) that an accounting information system is a collection of resources, such as people and equipment, designed to convert financial and other data into information. Furthermore, the accounting information system according to Azhar Susanto (2013: 72) can be interpreted as a collection (integration) of subsystems / components both physical and non-physical which are interconnected and work together harmoniously to process transaction data related to financial issues into financial information.

The Industrial Revolution in organizations can be interpreted by Reeves and Bednar (1994) as changing the term from human labor to faster and superior machine power as conformity to specifications that meet customer expectations. Gorla *et al* (2010) stated that the information industrial revolution is a concept related to the output of the Industrial Revolution information system where output will be useful and relevant for decision making, easy to understand (representing the quality of the information system as value), and



output that meets information specifications. users (representing the quality of the information system in meeting the appropriate specifications). The information systems industrial revolution according to DeLone and Mclean (2003) is a term for success. Gelinas and Dull (2008: 26) say that the success of an information system is the effectiveness of an accountant to understand the accounting information system and implement the use of technology.

In the accounting information system, the Information Industry Revolution will be available if there is a success of a system (Hongjiang Xu, 2009). DeLone and McLean's (1992) framework illustrates that the success of information systems is the interaction of six main variables, namely the Industrial Revolution system, information quality, usage, user satisfaction, impact on individuals and impact on organizations. The application of system applications refers to the perceived ease of use of the system. Information quality refers to perceptions of information quality attributes such as accuracy, relevance, reliability, and completeness. Furthermore, Stair and Reynolds (2012: 32) say that user satisfaction with computer-based systems and the information they produce will depend on the quality of the system and valuable information needed by users. A quality information system will usually have the characteristics of being flexible, efficient, easily accessible, and on time. User attitudes are influenced by perceived ease of use and perceived usefulness, with perceived ease of use having a direct effect on perceived benefits.

System design characteristics are included in the category of external variables and have a direct influence on perceived ease of use and perceived usefulness (Davis, 1980: 24). External variables include all variables that are not represented explicitly in the model and consist of demographics or personal characteristics of actors, consideration of certain characteristics and behavior, references to other characteristics and behaviors (Davis, 1980: 21). Thus, based on the description above, what is meant by the quality of an accounting information system is a synonym for the success of an information system and can be considered a successful information system application to provide quality and useful accounting information for its users. The accounting information system has several characteristics as stated by Barrier (2002: 263) regarding the characteristics of information systems as follows:

1. Ease of use: ease at the level at which one believes that using a particular system is effortless. The most important thing for the user is the amount of effort he spends using the system.
2. Easy to learn: In general, accounting has the meaning as a process of recording, grouping, summarizing and presenting data relating to the

value of money so that when it comes to determining a decision, this can be one of the references or references to get the right decision.

3. Flexible: A process or also known as Mix Flexibility is the ability to absorb changes that occur in a product by performing the same operation or producing similar products or making it easier to add new production lines and reduce work accidents that can occur on the production line.
4. Information security: Protection of computer equipment, facilities, data and information, both computers and non-computers from misuse by unauthorized / unauthorized parties. Purpose of Information Security, Confidentiality The company seeks to protect data and information from disclosure to unauthorized persons. Availability The company provides data and information available to those who have the authority to use it. Integrity All information systems must provide an accurate representation of the system it represents physically.
5. Integration: The concept of systems that can relate to each other in various ways according to needs
6. Accessibility: Describes the extent to which the product, device, service or environment is available to as many people as possible. Accessibility can be viewed as the “ability to access” and the possible benefits of multiple systems or entities.
7. Media Wealth: A framework used to describe the ability of communication media to reproduce information Laudon and Laudon (2014) argue that the organizational structure affects the accounting information system. The organizational structure defines the information that must be generated by the accounting information system. The width of the range between top management and lower management, the number and complexity of activities (business processes) that must be carried out by the company determine what types of accounting information systems should be built and what information must be generated to assist management in making process decisions. Scott (2001: 6) also states that organizational structure affects the accounting information system. A similar opinion was expressed by Wilkinson et. al (2000: 39) that the organizational structure significantly affects the information system and its components.

Furthermore, Wilkinson *et al.* (2000) explains the reasons for the emergence of important influences between organizational structure and information

systems that must be understood by system developers are: 1) organizational structure determines the number of important information flows that must be generated by the Accounting Information System, 2) organizational structure determines how horizontal transaction data typically entered by Accounting Information System users in lower level organizations can be processed and passed on to further processing both at the organizational level and to higher levels. level 3) the formal organizational structure within the company interacts with social partners and is very similar to informal information systems.

Based on the various theories that have been put forward previously, it can be said that the organizational structure affects the accounting information system whether the extent or not the distribution of information both vertically to the level / degree of the organization at the bottom with the aim of being used by employees at lower levels in the decision-making process or horizontally depending on the extent of the company's activities. Various empirical evidence related to the effect of organizational structure on accounting information systems has resulted from various research results conducted by researchers around the world. The results of research conducted by Claver et. al (2001) provide evidence that the level of organizational structure affects the application of Accounting Information Systems. Furthermore, research conducted by Indeje and Qin Zheng (2010) shows empirical evidence that illustrates that organizational structure affects the implementation of Accounting Information Systems. Likewise, research conducted by Yarmohammad Zahed (2011), which proves that all the characteristics of the organizational structure have a positive and significant effect on the accounting information system.

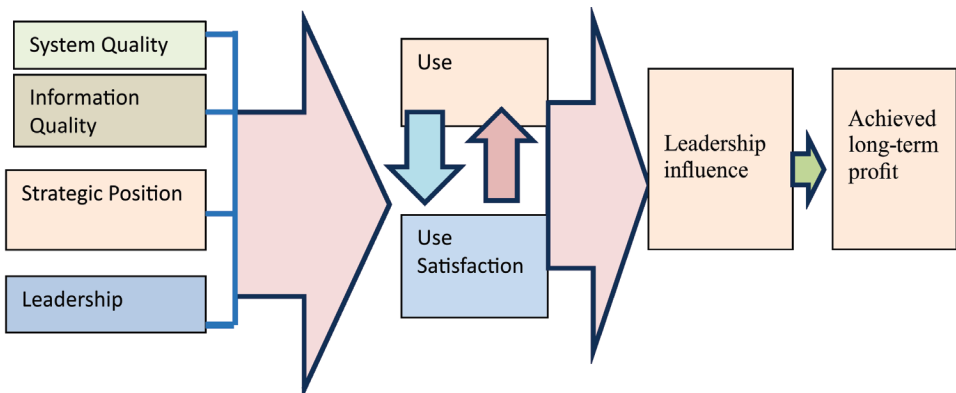
There are several features in organizations such as business processes, organizational culture, organizational politics, environment, organizational structure and leadership style. All of these features affect the types of information systems used in organizations (Laudon and Laudon, 2012: 84). The organizational structure depends on the objectives and management approach and can affect the use of information systems where the organizational structure has a direct influence on the organizational information system (Stair and Reynolds, 2010: 48). There is an influence of organizational structure on the quality of the accounting information system. This statement was found in research conducted by Setya Nusa (2015) at 45 universities in the city of Bandung.

Carolina (2014) in her empirical study of 32 manufacturing companies in Bandung concluded that organizational culture, organizational commitment

and organizational structure affect the quality of accounting information systems. Connecting to this is the statement that information systems and organizational structures are interdependent expressed by Mukherji (2002) in his article by looking at the impact of computer-based information systems on organizations related to changes in organizational structures. Another study conducted by Almashaqba (2014) on 50 employees of telecommunications companies in Jordan found a positive relationship between information systems and organizational structure. Another hypothesis that is tested and has a positive relationship is technological change and the design of organizational structures and the positive relationship between information systems and the formation of organizational structures.

The theory put forward by O'Brien and Marakas (2011: 16-17) shows that information systems and technology must be managed properly to support business strategy, business processes, organizational structure and organizational culture. The organizational structure must be able to support a system (Bagranoff *et al*, 2010: 519). The organizational structure component refers to the organizational design, reporting, and relationships in information systems. Understanding structural components is very important because system user rejection is an enemy that is often undetected in the success of new information systems that only materialize after the information system fails to be implemented (Piccoli, 2008: 27). Based on the theory as a concept in this research that has been mentioned above and some of the latest research results that support this theory, it can be concluded that the organizational structure affects the application of the industrial revolution 4.0 accounting information system application.

*Hypothesis: Organizational Structure on Application of the Accounting Revolution 4.0 Information System application*



## 2. METHODOLOGY

The quantitative method used in this research. Data collection using a questionnaire. Sampling is based on simple random sampling techniques in Indonesian small and medium enterprises. Data were measured using a five-point Likert scale. Structural Equation Modeling based on components or variance (PLS-SEM) is used for analysis tools. The evaluation of the PLS-SEM model includes evaluation of the measurement model (external model) and the structural model (internal model). In this study, exogenous and endogenous variables are latent variables. The latent variable measurement model in this study includes: (1) the first order is the dimension measurement model.

## 3. MEASUREMENT MODEL

Hair, Jr. J. F. , Hult. G. T. M. , Ringle, and Sartet. (2014) based on the work research developed in this study, for the purpose of testing the hypothesis a structural analysis of the research variables was made, which is a combination of the measurement model and the structural model that examines the causal relationship of exogenous variables. and endogenous variables. The research variables proposed are as follows: Research Hypothesis: Based on the previously proposed discussion, the hypothesis proposed in this study are: H1: Application of the industrial revolution 4. 0 accounting system application to the organizational structure.

**Table 1**  
**Evaluation Results of Dimension Relevance Measurement**

<i>Latent</i>	<i>Dimension</i>	<i>Weight</i>	<i>Default error</i>	<i>value- z</i>	<i>Value- p</i>	<i>Sig</i>	<i>Relevant</i>
Organizational Structure on the The	Division of work	0,19	0,011	17,12	0,000	Sig	Relevant
	Communication Line	0,44	0,006	68,65	0,000	Sig	Relevant
	The chain of command	0,45	0,008	68,65	0,000	Sig	Relevant
	Full Range	0,43	0,004	38,65	0,000	Sig	Relevant
	Formalization	0,43	0,012	68,65	0,000	Sig	Relevant
Industrial Revolution Accounting Information Systems	Ease of use	0,40	0,017	22,67	0,000	Sig	Relevant
	Easy to learn	0,45	0,015	26,32	0,000	Sig	Relevant
	Flexible	0,40	0,016	26,32	0,000	Sig	Relevant
	Information security	0,40	0,017	26,32	0,000	Sig	Relevant
	Integration	0,40	0,014	26,32	0,000	Sig	Relevant
	Accessibility	0,46	0,011	39,99	0,000	Sig	Relevant
	Media Richness	0,41	0,017	38,65	0,000	Sig	Relevant

Source: results of calculation of the score component with the R program.

Based on the information obtained from table 1, it shows that the P value is less than 0. 5, so all relevant dimensions are used as a measurement tool for each variable.

**Table 2**  
**Structural Model Parameters for overall data processing results**

Consequence	Mediator	Cause	Standard estimate	Estimated	Default error	Value-z	Value-p	Information
AIS	-	OS	0, 60	0, 360	0, 20	1, 61	0, 411	Significant

Source: WOutput Lisrel Calculation Result 8. 5.

Based on the information obtained from table 2, the interpretation of the evaluation results o the structural equation model is standardized after all models have been tested and the model is in accordance with the data, then the next step is to test the hypothesis. In this study there are hypotheses that will be tested directly for their effect, as follows:

*Hypothesis: The better the role of the organizational structure, the application of the industrial revolution accounting information system 4. 0, the better the application of the application*

### Statistical Hypothesis

H0:  $\gamma_{1.1} \geq 0$ : There is no negative effect on the application of the industrial revolution accounting information system application 4. 0 to the organizational structure

H1:  $\gamma_{1.1} < 0$ : There is a negative effect on the application of the industrial revolution accounting information system application to the organizational structure

Based on table 2, it is known that the estimated parameter value is positive p-value (0. 414) is smaller than 0. 05 so that H0 is accepted, so the application of industrial accounting information system application of the industrial revolution to the organizational structure.

## 4. RESULTS OF THE PATH STRUCTURE OF SUB STRUCTURE TWO

The hypothesis put forward is the application of the industrial revolution 4. 0 accounting information system on the organizational structure of the Covid-19 period. The results of statistical tests show that the application of the accounting information system application for the 4. 0 industrial revolution



has a relationship to the organizational structure of Small and Medium Enterprises in Indonesia so that the hypothesis can be confirmed by the data.

## **5. CONCLUSION**

In theory, the organizational structure affects information systems, which meet the requirements of current AIS applications not in harmony with the organizational structure. An organizational structure that discusses how to address challenges, products, labor market information technology, and through what methods the products / services required by the company are delivered / distributed. The industrial revolution accounting information system will be good if the working structure is good, which is the driving force of the industrial revolution properly, in accordance with established rules that focus on a good future. In accordance with previous theory and research. Furthermore, the results of this study can be accessed by other researchers by adding different variables, dimensions or indicators.

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