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The impact of organizational culture and organizational commitment on the quality of accounting information systems considering the moderating role of individual characteristics

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Abstract:
Given that the most important task of managers is to make decisions in various circumstances, in this unstable and competitive environment of constant change, the only factor that can assist managers and employees is having effective and useful information, provided through high-quality information systems. If the output of accounting information systems is inaccurate due to poor quality, management will make incorrect decisions, leading to failure in the competitive world, and the organization will move toward destruction due to the lack of accurate financial information. Therefore, identifying factors affecting the quality of accounting information systems can improve company performance .
This research aims to examine the impact of organizational culture and commitment on the quality of accounting information systems in organizations. Additionally, the influence of individual characteristics such as age, gender, and education level as moderating factors in the relationship between organizational culture and commitment with the quality of accounting information systems has been evaluated. This study is applied in terms of purpose, survey-based in terms of data collection, and descriptive-correlational in terms of analysis. The statistical population consisted of all accountants and financial managers working in private and public companies, and the data were collected using a standard questionnaire. A total of 223 completed questionnaires were analyzed using structural equation modeling and PLS software.
The results showed that organizational culture and commitment have a positive and significant impact on the quality of information systems. Regarding the moderating effects of individual characteristics, the study found that age moderates the relationship between organizational commitment and the quality of accounting information systems but does not have a significant impact on the relationship between organizational culture and information system quality. Gender does not have any moderating effect on the examined relationships. However, education level moderates the relationship between organizational culture and commitment with the quality of accounting information systems.

Keywords: Organizational culture, Organizational commitment, Quality of accounting information systems

1. Introduction:

Today, accounting information systems play a vital role in the operations of a company. It can be said that all financial and economic decisions are made based on the information generated by accounting information systems. Many organizations use these systems to integrate business operations, improve efficiency, and enhance competitiveness within the organization. Accounting information systems are of special importance to organizations because they help facilitate managerial decision-making and play a crucial role in improving the quality of financial and transactional reporting. Businesses and organizations use accounting information systems because providing timely and accurate accounting information is essential for all users, and effective decision-making is only possible when sufficient information is available, especially when the quality of the accounting information system is high (Al-Hiyari et al., 2013). A high-quality information system ensures that all management levels obtain appropriate, adequate, relevant, and accurate information for planning and controlling organizational activities. If organizations can improve the quality of accounting information systems, they will be able to guarantee the reliability of financial information and enhance the effectiveness of information control measures (Hala & Turo, 2015). Recent decades' developments in information technology have had a wide-ranging impact on information systems. It is rare to find an organization that does not utilize these modern information systems based on information technology (Haji Jabari et al., 2012).

The increase in global competition and advancements in information processing technology have posed new challenges for managers and accountants. On the other hand, some organizations have found that, due to these changes, developing technical skills to implement new procedures within the organization is difficult (Arab Mazar Yazdi et al., 2017). Since the primary responsibility of managers is to make decisions under various conditions, in today's unstable and competitive environment, the only factor that can assist managers and employees is having effective and useful information, provided through high-quality information systems. Research evidence shows that there are very few high-quality and effective accounting information systems, and the design and implementation of efficient and effective accounting information systems have become an important topic for investigation (Makrami, 1995).

Nowadays, even a very small organization cannot be managed without accurate and timely information. The information provided within the organization is used by managers and officials, while external stakeholders such as investors and others also rely on it. If low-quality and inaccurate information is provided, it will create major problems for the organization (Malek Araei, 1992). If the output of accounting information systems is inaccurate due to poor quality, management will make wrong decisions, fail in the competitive world, and the organization will move toward collapse due to the failure to provide correct financial information. Accounting systems often face many obstacles, particularly due to delays and weaknesses in execution by accountants. Therefore, the performance and quality of accounting information systems are of great importance, especially in today's context where organizations are utilizing these integrated systems. The quality of accounting information systems is determined by criteria such as flexibility, accessibility, efficiency, and timeliness (Susanto, 2015).

Since one of the most important tasks of managers is making various decisions in different fields and conditions, effective and efficient information, generated by high-quality information systems, can play a critical role in organizational processes and performance. However, the decisions made by managers, as well as the performance of both managers and employees, which can lead to the success of the organization, are influenced by organizational factors. Organizational culture is one of the key factors that shapes the beliefs and attitudes of managers and employees. A strong organizational culture encourages employees to innovate in their work and services, share their knowledge with others, and convert that knowledge into skills that help solve organizational problems. In fact, a dynamic and strong organizational culture that individuals believe in enables the organization to progress and grow (Davenport & Prusak, 1998). Organizational culture is part of the internal environment of an organization, comprising a set of commitments, beliefs, convictions, and shared values among the individuals and employees of the organization. It serves as a framework for the behavior of organizational members. Understanding organizational culture plays a vital role in formulating the organization's plans and objectives. When conducting any activity within the organization, paying attention to its organizational culture is important and essential, as organizational culture can significantly influence change (Philip & McKeown, 2004). The impact of organizational culture on individuals' behavior has been such that, in many organizations with a strong culture, individuals are more committed and perform their duties more precisely. Additionally, job satisfaction tends to be higher in these organizations, and turnover is less frequent. Thus, organizational culture is considered a positive factor driving the organization toward its goals and objectives, leading to success and improved performance (Mashbaki, 1998). On the other hand, a weak and inflexible culture within an organization can lead employees to become accustomed to existing organizational procedures, showing little interest in innovation. They may also fear sharing their knowledge with others and converting that knowledge into skills that can effectively address organizational problems. In contrast, a dynamic and flexible culture, which the members of the organization recognize and believe in, responds well to rapid changes and positions the organization on a path to progress and development (Davenport & Prusak, 1998).

Another environmental factor influencing employee performance in organizations is organizational commitment. Organizational commitment is defined as individuals' loyalty to the organization, acceptance of its goals, and adherence to organizational rules and regulations (Kowon, 2004). When the values and beliefs of accountants align with those of managers within an organization, satisfaction increases, and individuals are less likely to leave that organization. Previous research has shown that organizational absenteeism and performance desirability are factors that can impact individuals' organizational commitment (Mousavi Shiri et al., 2013).

On the other hand, individuals' organizational commitment can lead to organizational success, which includes factors such as individuals’ willingness to participate in organizational activities, valuing colleagues and customers, longer working hours, offering suggestions to solve organizational problems, and an increased desire to improve job performance (Meyer & Allen, 2023). Organizational commitment is one of the individual-level factors that enhances employee performance, resulting in better organizational outcomes. Therefore, being aware of the impact of organizational factors such as organizational culture and commitment on the quality of the organization’s accounting information systems can assist managers, shareholders, employees, and regulators in promoting quality culture in organizations and increasing employee organizational commitment. Based on the aforementioned points, the research questions posed in this study include the following: How do organizational culture and organizational commitment affect the quality of accounting information systems? How do individuals' characteristics moderate the relationship between organizational culture and commitment with the quality of accounting information systems? In the following sections of this article, the theoretical foundations and literature review will be described in Section Two, followed by the research methodology in Section Three. Next, the statistical results will be presented, and finally, the discussion and conclusions will be provided.

2. Theoretical Foundations and Literature Review:

The quality of accounting information systems refers to the timely, useful, and accurate provision of information by the accounting information system. These systems are responsible for converting informational data into useful financial reports and delivering them to organizational management and external stakeholders. The transformation of informational data into financial reports in a high-quality accounting information system is achieved through the processes of collecting, classifying, analyzing, processing, and presenting quality information (Abdul Razak et al., 2016). An accounting information system can be considered an element of the company that provides financial information for decision-making by processing financial events. The information system is a collection of processes and techniques that organize information and utilize it in decision-making (Korsi et al., 2010).

Organizational culture is recognized as one of the most effective factors for progress and development in countries and companies. Many researchers believe that Japan's success in industry and management is significantly attributed to their emphasis on organizational culture. Organizational culture, as a set of shared beliefs and values, influences the behavior and thoughts of individuals within the organization and can serve as either a starting point for movement and dynamism or an obstacle to progress. Given that organizational culture is one of the fundamental aspects of change and transformation within an organization, new transformation programs often focus on the fundamental transformation of that organization. Therefore, the goal of these programs is to change and transform the organizational culture as a foundation for overall transformation. In an organization, culture plays various roles. It establishes an organizational boundary and instills a sense of identity among its members. Culture fosters a sense of commitment to the organization that transcends personal interests. Furthermore, it contributes to the stability and permanence of the social system (Robbins, 1995).

Organizational commitment is one of the concepts in organizational behavior and has been defined and presented in various ways. The most well-known definition of organizational commitment considers it a type of emotional attachment individuals have to their organization. According to this definition, highly committed individuals derive their identity from their organization, actively participate in it, cooperate fully, and enjoy being members of that organization. The term commitment has been described in multiple definitions from different perspectives. Many concepts, such as individuals’ willingness, work ethic, and responsibility, are often considered equivalent to organizational commitment, despite slight conceptual differences. In other words, like many psychological concepts in organizations, organizational commitment has been defined in various ways and measured across different scales and dimensions. It is defined as an attitude or orientation of individuals toward their organization that connects their identity to that organization (Thanago et al., 2006). Organizational commitment represents an individual's psychological attachment to their organization and can be compared to other attitudes and states related to individuals’ work, such as job satisfaction and organizational identity. The presence of organizational commitment can lead to improved organizational performance and significant achievements, including emotional attachment to the organization, valuing customers and colleagues, willingness to participate in organizational activities, longer working hours, offering suggestions to solve problems, increased competitiveness, and a desire to enhance performance and fulfill job responsibilities (Konovsky & Cropanzano, 1991).

Innovative transformations are associated with the advancement of the quality of available information to meet the needs of information users, and developing effective strategies in this regard is important for organizations (Majid et al., 2020). Developing information technology strategies to create value for an organization is crucial, and the higher the quality of the information systems that provide information, the more accurate decision-making will be within the organization (Smith et al., 2017).

According to the findings of Kurniawan and Parapaga (2014), the quality of accounting information systems significantly supports operational activities within organizations and aids in critical business decision-making. The quality of accounting information systems is defined as providing useful information that is valuable, relevant, and timely, and which has high reliability through advanced technologies and software (Achim Dan Chis, 2014).

The quality of accounting information systems can be influenced by various factors, including the personal characteristics of individuals involved with accounting information systems, organizational factors, and environmental and workplace factors.

According to agency theory, a contractual relationship is established within organizations between principals and agents to prevent agency problems and conflicts of interest, and the quality of information provided in organizations is influenced by this theory. On the other hand, contingency theory highlights the necessity of establishing high-quality accounting information systems within organizations, suggesting that contextual factors such as organizational culture and organizational commitment can affect the quality of information systems.

Organizational culture refers to the working environment and the regulatory rules and mechanisms within the organization that influence employee behavior, potentially leading to improved performance and enhanced quality of information produced by accounting information systems (Skar, 2011). Organizational commitment reflects the degree of interest and dedication employees have towards the goals and operations of their organization. In essence, organizational commitment signifies employees' sense of responsibility toward the organization (Umitasari, 2016). Employee commitment can positively impact performance indicators, functional accountability, and the utilization of information generated by information systems. In fact, an individual's effort to maintain their membership within the organization can lead to improved performance and enhanced quality of information (Kasimono, 2007).

Accounting information systems are a collection of resources, such as people and equipment, designed to transform financial data and other information into useful insights for decision-makers (Bodnar & William, 2006). According to Dila et al. (2010), accounting information systems consist of a group of individuals and capital resources within an organization responsible for providing financial information. The decisions made by technology users regarding the hardware and software of information systems are determined by aspects of user behavior that have become significant and should be considered in the application of information technology. The larger and more complex a company is, the greater the need for information. Information is a crucial element in decision-making, as it is used for planning, organizing, directing, and controlling the activities of the company.

The use of information technology offers numerous advantages in today's highly competitive business world. Bodnar and William (2006) state that accounting information systems play a vital role in managing the operations and activities of a company; therefore, computer-based accounting information systems are essential in any organization. System performance refers to how well the capabilities of hardware, software, policies, and procedures of the information system can meet user needs.

The success and quality of an accounting information system, according to Leitch and Davis (1992), are evaluated based on the integration of subsystems and components. Romney and Steinbart (2015) argue that the most critical component for the success of an accounting information system is its objective. The goal of an accounting information system is to facilitate the processes of data collection, data maintenance, data management, data control, and information presentation (Buzko, 2007). Experts argue that the success of a system can be measured by its ability to meet user needs, achieve objectives, ensure user satisfaction, and meet quality standards. Among the organizational and individual factors influencing the quality of accounting information systems are organizational culture and organizational commitment. The success and quality of implementing an accounting information system are determined by the full commitment of employees and the establishment of a strong organizational culture (Yates & Wakefield, 2004). Steer and Reynolds (2016) concluded that the success of an accounting information system is determined by the commitment of all employees in the organization, from the lowest to the highest management levels. The lack of user participation and a deficiency in organizational commitment are the primary reasons for the failure of implementing accounting information systems. In fact, previous research results demonstrate that organizational commitment and organizational culture influence the success of accounting information systems (Fitriyati & Mulyani, 2015).

Moreover, the use of accounting information systems is influenced by user characteristics. In many cases, individuals fail to utilize these systems correctly due to a fear of substantial risk. Anjani and Virawati (2018) state that age has a negative impact on the effectiveness of using accounting information systems. It can be said that age is an influencing variable, as increasing age tends to make individuals more risk-averse and more cautious in avoiding potential dangers. The theory of rational action explains the relationship between interest and behavior in using information technology. Age-related differences in technology use indicate that the decision to adopt technology among younger users is influenced by their enthusiasm for using it. In addition to having a more advanced mindset, younger users also exhibit better behavior in utilizing technology. In addition to age, research by Vipraprastha and Sari (2016) showed that work experience, education, level of qualifications, and gender also affect the effectiveness of using accounting information systems. If an employee lacks the necessary education and knowledge to use information systems, the accounting information system may not function effectively and fail to meet quality standards. Individuals' experience and education can influence their perceptions of work in accordance with the technology acceptance model. Widyantari and Suwardika (2016) found that work experience and education level have a positive and significant impact on the performance of individual users of accounting information systems. Each employee possesses a different level of education. It is assumed that higher education occupies a more prominent position in organizations, enhancing decision-making capabilities for users. Training can improve the quality of the workforce, leading to greater productivity in their work (Hardani and Ramanthia, 2020).

Gilani Niaee Soumehsaraei and colleagues (2023) conducted a study titled "Presenting a Model of Integrated Accounting Information Systems in Government Organizations in Iran to Improve Performance and Reduce Organizational Violations." The data required for the research were collected through interviews with ten managers of government organizations in Iran who hold a doctorate in accounting. In this study, a comprehensive model for accounting information systems was proposed using structural interpretive modeling. The results indicated that the variables of reducing organizational violations and improving organizational performance are most influenced by the variables of service quality and information, acceleration of task execution, and integrated accounting information systems. Other findings revealed that the quality of education and increased transparency have the greatest impact on the other variables. Therefore, increasing the implementation of integrated accounting information systems in government organizations enhances the quality of information and services, the quality of education, improves strategies, increases transparency of information, and accelerates task completion. Consequently, this leads to improved organizational performance and a reduction in organizational violations.

Hajiah and Nabiuni (2014) conducted a study titled "The Impact of Accounting Information System Characteristics Including Consolidated, Timely, and Broad-Range Information on the Performance of Accounting Information Systems." This research examined the topic under conditions where organizational tasks are analyzable. The sample for this study consisted of 220 financial and operational managers from companies listed on the Tehran Stock Exchange, and the data collection tool was a questionnaire. To measure the variables, 16 questions were utilized. The results indicated that in situations where tasks are analyzable and consolidated information is provided by the accounting information system, the satisfaction of managers with the performance of the accounting information systems increases. However, under the same conditions, the provision of timely information has a negative impact on managers' satisfaction with the performance of the accounting information systems.

Haghighi Nasab and Masoumi (2012) conducted a study titled "Quality of Accounting Information Systems in Iranian Organizations." In this research, they examined 21 quality criteria for accounting information systems based on the ISO 9126 model from the perspectives of both users and system developers. A total of 200 samples were randomly selected from the entire statistical population, and the data were collected using a questionnaire. The results of the study indicated a significant gap between the perspectives of users and system developers regarding the quality criteria evaluated in this research.

Katouneh (2023) conducted a study titled "Examining the Role of Organizational Culture in Supporting Better Performance of Accounting Information Systems." This research aimed to investigate the perspectives of financial and accounting managers during the period from 2021 to 2022 in Jordan, specifically in small and medium-sized enterprises (SMEs). The sample included 318 financial and accounting managers from various SMEs in Jordan. The results indicated that organizational culture has a positive impact on improving the performance and outcomes of accounting information systems. Among all the factors of organizational culture, individual engagement was found to have the most significant effect on enhancing the performance of accounting information systems.

Dũng Hà (2020) conducted a study titled "The Impact of Organizational Culture on Accounting Information Systems and Performance of Small and Medium-Sized Enterprises in Ho Chi Minh City." This research utilized both qualitative and quantitative methods, distributing a questionnaire among 353 respondents. The results of the study revealed that organizational culture has a direct impact on accounting information systems in small and medium-sized enterprises (SMEs). Furthermore, the dimensions of organizational culture positively influence the performance of these companies. Another significant finding was the positive effect of accounting information systems on the performance of small and medium-sized enterprises.

Tambunan et al. (2019) conducted a study titled "The Effectiveness of Accounting Information Systems on Financial Information Quality with the Moderating Role of Organizational Commitment," focusing on this issue in Indonesia. In this survey-based research, data were collected from a sample of 190 respondents using a questionnaire. The results indicated that the effectiveness of accounting information systems positively impacts the quality of financial statements. Additionally, the findings showed that organizational commitment strengthens the relationship between the effectiveness of accounting information systems and the quality of financial statements.

Mokudompet and Woriasih (2017) conducted a study titled "The Impact of User Involvement in the Accounting Information Systems Design Process, Training and Education, and Senior Management Support on the Quality of Accounting Information Systems," focusing on this issue in public hospitals. The data were collected from 35 users of the accounting information system in the hospital using interviews and questionnaires. The results of the study indicated that among the factors examined, only senior management support had a significant impact on the quality of accounting information systems. However, user involvement in the design of accounting information systems and training and education did not have a significant effect on the quality of accounting information systems.

Ali and colleagues (2016) conducted a study titled "The Moderating Role of Organizational Culture on the Relationship Between Accounting Information Systems and Organizational Performance." In this research, four criteria were considered for the success and quality of accounting information systems: service quality, information quality, data quality, and system quality. Data were collected from 273 users of information systems in the banking sector using questionnaires. The data were analyzed using structural equation modeling methods. The results indicated that service quality, information quality, and system quality are influential factors on the success of information systems, leading to improved organizational performance. Additionally, the findings revealed that organizational culture plays a moderating role, enhancing the relationship between the quality of information systems and organizational performance.

Based on the theories and concepts discussed earlier, the following hypotheses for the present study have been formulated:

Hypothesis 1: Organizational culture has a positive impact on the quality of accounting information systems.

Hypothesis 2: Organizational commitment has a positive impact on the quality of accounting information systems.

Hypothesis 3: Age moderates the relationship between organizational culture and the quality of accounting information systems.

Hypothesis 4: Age moderates the relationship between organizational commitment and the quality of accounting information systems.

Hypothesis 5: Gender moderates the relationship between organizational culture and the quality of accounting information systems.

Hypothesis 6: Gender moderates the relationship between organizational commitment and the quality of accounting information systems.

Hypothesis 7: Education level moderates the relationship between organizational culture and the quality of accounting information systems.

Hypothesis 8: Education level moderates the relationship between organizational commitment and the quality of accounting information systems.

3. Research Methodology:

This research is classified as applied research in terms of its objectives, as it aims to identify the factors affecting the quality of accounting information systems, and its results will lead to the identification of the influencing factors on the quality of accounting information systems. From the perspective of research data, it is considered qualitative research, and in terms of the logic of execution, it is a research study with a mixed deductive-inductive approach. Regarding data collection and information, it is a survey study that examines the objectives using a questionnaire. In terms of analysis, this research is a descriptive-correlational study.

The statistical population of this research includes all accountants and financial managers of private and public companies, covering the period of 2023 and 2024. The samples were selected randomly, and the sample size was determined using Cochran's formula for an infinite population. Data were collected using a standardized questionnaire. After distributing the questionnaires, a total of 223 complete questionnaires were analyzed. The organizational culture questionnaire included 25 items based on Hofstede's research (2001), and the organizational commitment questionnaire included 9 items adapted from the research of Johannessen and Christopher (2016). The quality of accounting information systems questionnaire comprised 15 items based on the research by Algarari and Ahmed (2019). To determine the validity of the questionnaire, experts with experience in accounting information systems were consulted, and the reliability of the questionnaire was assessed using Cronbach's alpha coefficient, which was above 70% for all variables. The data were analyzed using structural equation modeling and the PLS software.

4. Research findings:

Descriptive statistics

The results of the data analysis include descriptive and inferential statistics. Table (1) shows that out of the total sample size of the research, which was 223 individuals, 153 were male and 70 were female. Therefore, the majority of participants in the study (67%) were male.

Table (1): Descriptive Statistics of Respondents by Gender

gender	Frequency	Percentage of Frequency
man	153	67.6
woman	70	31.4
total	223	100

Table (2) shows that of the total sample size, 58 individuals (26%) were under 30 years old, 99 individuals (44.4%) were between 30 and 40 years old, 56 individuals (25.1%) were between 41 and 50 years old, and 10 individuals (4.5%) were over 50 years old.

Table (2): Descriptive Statistics of Respondents Based on Age

Age	Frequency	Percentage of Frequency
less than 30 years	58	26
Between 30 and 40 years	99	44.4
Between 41 and 50 years	56	25.1
More than 50 years	10	4.5
total	223	100

Table (3) shows that of the total sample size, according to the level of education, 16 individuals (7.2%) hold a diploma, 86 individuals (38.6%) hold an associate degree, 106 individuals (47.5%) hold a bachelor's degree, and 15 individuals (6.7%) hold a master's or doctoral degree.

Table (3): Descriptive Statistics of Respondents by Education Level

Education	Frequency	Percentage of Frequency
Diploma	16	7.2
Associate Degree	86	38.6
Bachelor's Degree	106	47.5
Master's and Doctorate	15	6.7
total	223	100

Table (4) shows that out of the total sample size, regarding work experience, 36 individuals (16.1%) have less than 5 years of work experience, 70 individuals (31.4%) have between 5 to 10 years of work experience, 58 individuals (26%) have between 11 to 15 years of work experience, 44 individuals (19.7%) have between 16 to 20 years of work experience, and 15 individuals (6.7%) have more than 20 years of work experience.

Table (4): Descriptive Statistics of Respondents Based on Work Experience

Work Experience	Frequency	Percentage of Frequency
less than 30 years	36	16.1
Between 5 and 10 years	70	31,4
Between 11 and 15 years	58	26
Between 16 and 20 years	44	19.7
More than 20 years	15	6.7

Test for Normality of Research Data

The Kolmogorov-Smirnov test was used to examine the normality of the data. The null hypothesis in this test is the normality of the variables. If the significance level is greater than 0.05, the null hypothesis is accepted, and the variables' data are considered normal. The results of this test for the research variables are presented in Table 5. Table 5 shows that none of the variables follow a normal distribution. However, PLS software can still be used for data analysis.

Table (5): Summary of the Results of Normality Testing of the Data

Variables	Z Kolmogorov-Smirnov	level of significance
organizational culture	2.635	0.000
organizational commitment	2.641	0.000
quality of accounting information systems	1.471	0.004

Figure 1 shows the research model in terms of coefficients.

Figure (1): Research Model in Terms of Coefficients

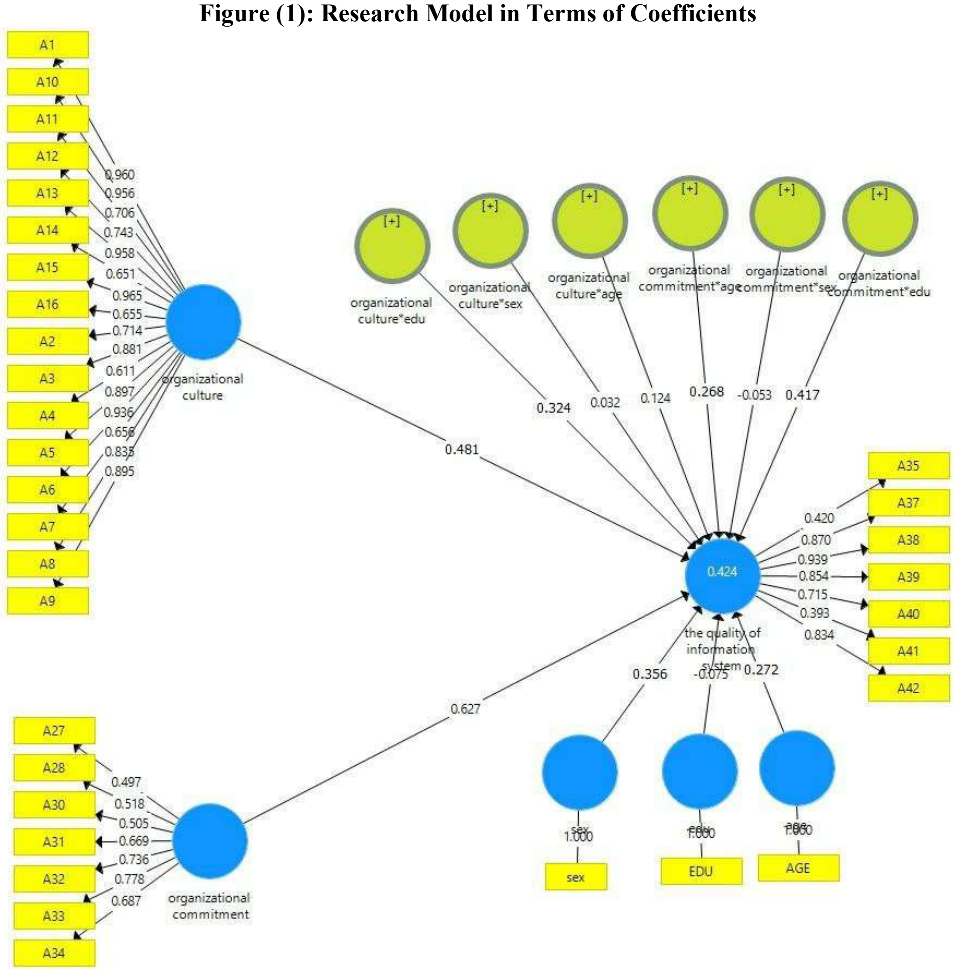


Table 6 shows the results of the hypothesis tests of the research.

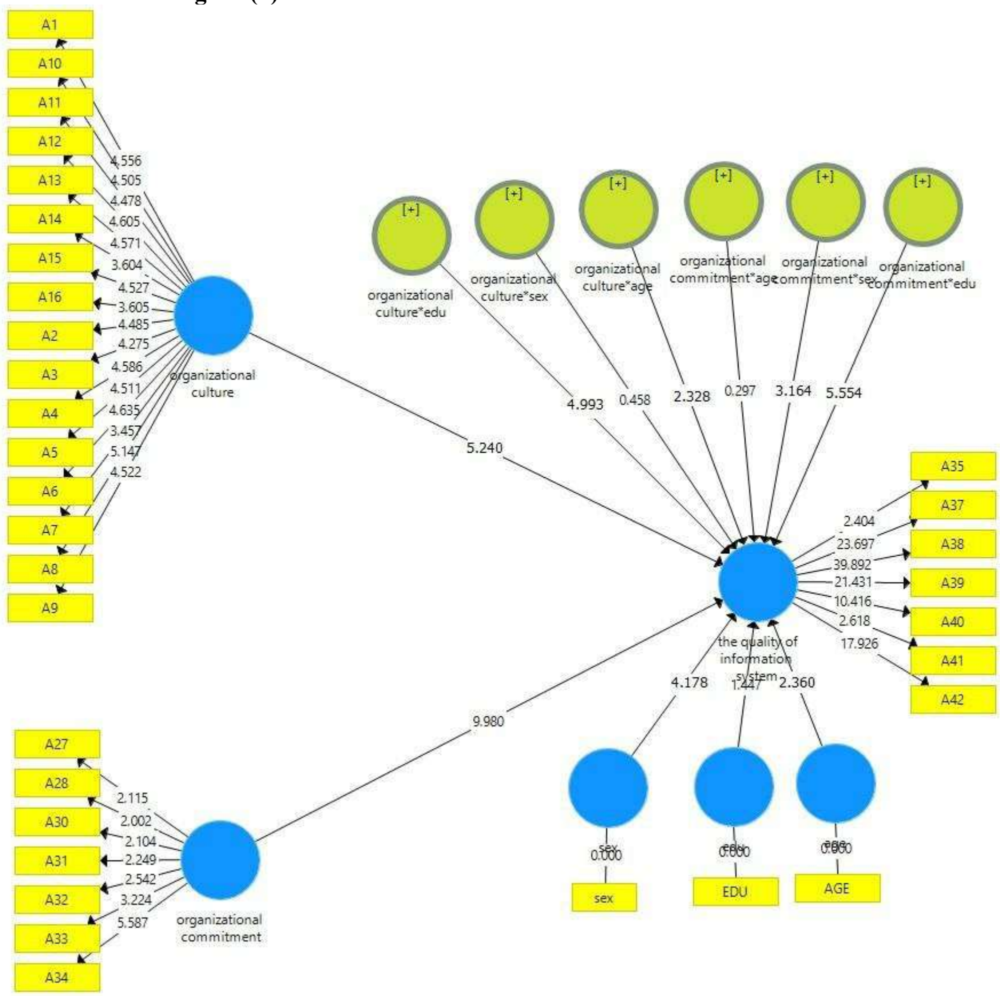
Table (6): Results of the Hypothesis Tests of the Research

hypothesis	Organizational Commitment	On the Component	Coefficient of Effect	t-statistic	Significance Level	Result
1	Organizational Culture	Quality of Accounting Information Systems	0.481	5.240	0.001	confirmation
2	Organizational Commitment	Quality of Accounting Information Systems	0.627	9.727	0.000	confirmation
3	Age * Organizational Culture	Quality of Accounting Information Systems	0.124	1.183	0.237	Disapproval
4	Age * Organizational Commitment	Quality of Accounting Information Systems	0.268	3.164	0.001	confirmation

5	Gender * Organizational Culture	Quality of Accounting Information Systems	0.032	0.298	0.766	Disapproval
6	Gender * Organizational Commitment	Quality of Accounting Information Systems	0.053	0.154	0.878	Disapproval
7	Education * Organizational Culture	Quality of Accounting Information Systems	0.324	4.932	0.000	confirmation
8	Education * Organizational Commitment	Quality of Accounting Information Systems	0.417	5.554	0.000	confirmation

According to the results of Table 6, at a 95% confidence level, given that the significance level is less than 0.05 while assuming other factors remain constant, it can be stated that organizational culture has a significant impact on the quality of accounting information systems. Therefore, the first hypothesis is accepted. Additionally, since the coefficient of influence is positive, it can be concluded that organizational culture positively affects the quality of accounting information systems. Regarding the second hypothesis, at a 95% confidence level, given that the significance level for the variable of organizational commitment is less than 0.05 while assuming other factors remain constant, it can be stated that organizational commitment has a positive and significant impact on the quality of accounting information systems. Thus, the second hypothesis is accepted. Furthermore, concerning the third hypothesis, at a 95% confidence level, given that the significance level for the interaction effect of age and organizational culture is greater than 0.05 while assuming other factors remain constant, it can be stated that age does not strengthen the relationship between organizational culture and the quality of accounting information systems. As a result, the third hypothesis is not accepted. Regarding the fourth hypothesis, given that the significance level for the interaction variable of age and organizational commitment is less than 0.05, while assuming other factors remain constant, it can be stated that age strengthens the relationship between organizational commitment and the quality of accounting information systems, and thus the fourth hypothesis is accepted. In relation to the fifth and sixth hypotheses, at a 95% confidence level, given that the significance level for the interaction effects of gender and organizational culture, as well as gender and organizational commitment, is greater than 0.05, while assuming other factors remain constant, it can be stated that gender does not strengthen the relationship between organizational culture and the quality of accounting information systems, nor the relationship between organizational commitment and the quality of accounting information systems. Therefore, the fifth and sixth hypotheses are not accepted. Regarding the seventh and eighth hypotheses, given that the significance level for the interaction variable of education and organizational culture, as well as education and organizational commitment, is less than 0.05, while assuming other factors remain constant, it can be stated that education strengthens the relationship between organizational culture and the quality of accounting information systems, as well as the relationship between organizational commitment and the quality of accounting information systems. Thus, the seventh and eighth hypotheses are accepted.
Figure 2 shows the final research model in the t state.

Figure (2): Research Model in the t State.



5. **Discussion and Conclusion**

The aim of this research was to examine the impact of organizational culture and organizational commitment on the quality of accounting information systems. Another objective of this research was to investigate the moderating role of characteristics such as age, gender, and education on the relationships between organizational culture and commitment with the quality of accounting information systems. This research is applied in terms of its objective, and in terms of data collection tools, it is field-based and survey-oriented; from an analytical perspective, it is a descriptive-correlational study. According to the first and second hypotheses of the research, organizational culture and organizational commitment have an impact on the quality of accounting information systems. The results of testing these hypotheses showed that organizational culture and organizational commitment have a positive and significant effect on the quality of accounting information systems, leading to the acceptance of the first and second hypotheses. The findings indicated that the higher the quality of accounting information systems in organizations, the better decisions are made, which in turn enhances organizational performance, ultimately resulting in employee satisfaction. Therefore, employees strive to fulfill their responsibilities with more interest and commitment due to achieving this satisfaction and benefiting from improved organizational performance, leading to a greater sense of responsibility towards the organization. Additionally, a strong organizational culture improves performance and the quality of various sectors, such as accounting information systems, due to its supervisory mechanisms. The results of these hypotheses align with the findings of the studies by Skaar (2011) and Katavone (2023).

According to the third and fourth hypotheses of the research, age moderates the relationship between organizational culture and organizational commitment with the quality of accounting information systems. The results showed that age moderates the relationship between organizational commitment and the quality of accounting information systems, but it does not moderate the relationship between culture and the quality of accounting information systems. Therefore, the third hypothesis was not confirmed, but the fourth hypothesis was confirmed. Additionally, according to the fifth and sixth hypotheses, gender moderates the relationship between organizational culture and organizational commitment with the quality of accounting information systems. The results indicated that gender does not moderate the relationship between organizational commitment and organizational culture with the quality of accounting information systems. Therefore, the fifth and sixth hypotheses were not confirmed. According to the seventh and eighth hypotheses, education moderates the relationship between organizational culture and organizational commitment with the quality of accounting information systems. The results showed that education does moderate this relationship, and thus the seventh and eighth hypotheses were confirmed. The findings indicated that as the age of employees increases, the relationship between organizational commitment and the quality of accounting information systems is strengthened. This means that older employees, due to having higher organizational commitment, strive to enhance the quality of information and information systems. However, the research results indicated that employees' gender has no moderating effect on the relationship between culture and organizational commitment with the quality of accounting information systems, which may be due to the absence of gender segregation and the non-patriarchal nature of organizational culture in companies. On the other hand, higher education levels of employees have strengthened the relationship between culture and organizational commitment with the quality of accounting information systems, indicating an increase in individuals' experience and knowledge as their education level rises, leading to increased commitment and a better understanding of organizational culture, ultimately enhancing the quality of accounting information systems. The results of this research regarding age align with the findings of Vipraprastha and Sari (2016) and Hardani and Ramanthea (2020).

In the process of conducting any research, there are limitations that are beyond the control of the researcher but can potentially affect the results of the study. This research is no exception, and some of the most significant limitations include:
The most important limitation of this study is the use of a questionnaire as a data collection tool. The results of the research can be significantly influenced by personal beliefs and the conditions under which respondents answer the questions. Respondents may provide thoughtless answers influenced by their circumstances, and what they express may differ from what actually occurs in reality.

Other limitations of this study include its cross-sectional nature, as it was conducted within a specific spatial and temporal scope, and generalizing the results to other countries and times should be done with caution. Additionally, since this research was conducted in the field of humanities, the potential influence of certain variables outside the control of the researcher on the results cannot be overlooked. Considering the findings of the research regarding the impact of culture and organizational commitment on improving the quality of accounting information systems, it is recommended that organizations strive to strengthen organizational culture and enhance employee motivation to increase organizational commitment. This can help improve information quality and the quality of information systems within organizations. Given the confirmed moderating effects of age and education of employees on the relationship between organizational culture and commitment with the quality of accounting information systems, organizations are advised to pay special attention to increasing the experience and knowledge of individuals, which arises from higher age and education levels. By conducting training courses in this area, they can enhance employees' knowledge and experience, thereby improving the quality of accounting information systems within organizations. In light of the obtained results and the limitations of this research, it is suggested that researchers explore the impact of organizational culture and commitment on the quality of accounting information systems in companies using qualitative methods, including interviews or text analysis. Additionally, researchers could investigate the impact of ethical climate in organizations on the relationship between organizational culture and commitment and the quality of accounting information systems.

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