

ABSTRACT

The purpose of this study was to examine the influence of organizational culture and organizational structure of the accounting information systems and their impact on the quality of information. This study was a replication of previous research, Rapina (2013). Previous studies used 33 micro small and medium enterprises in Bandung. And in previous research used test equipment LISREL 8.7 with path analysis method of analysis.

The population used in this study were listed in the Department of Cooperatives and SMEs in Central Java. Sampling technique in this study using a purposive sampling method, so this study used a sample of 40 micro small and medium enterprises in Semarang. This study used test equipment SPSS 21. Data analysis technique testing using multiple linear regression method.

The results of this study indicated that the presence of organizational culture and organizational structure to supported the application of accounting information systems in used by the company. While the collaboration of good organizational culture, organizational structure, and accounting information systems can produced good quality information.

Keywords: *organizational culture, organizational structure, accounting information systems, the quality of information*