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Title : *The Effect of Perceived Benefits, Adoption Risk, Organizational Readiness and External Pressure on the intensity using Audit Software.*

ABSTRACT

This research aims to determine the effect of perceived benefits, adoption risk, organizational readiness and external pressure on the intensity using audit software by to use the *Technology Acceptance Model* (TAM) approach that has been developed with the added factor of demographic characteristics, specifically by age, expertise and past adoption experience as moderating variable.

The population in this research is internal and external auditors who using the audit software. Sampling technique using purposive method, the determination of the total sample of 193 respondents. The data analysis method using *Moderated Structural Equation Modelling* (MSEM) techniques, with the validity and reliability testing, then goodness-of-fit and hypothesis testing.

The results of this research showed that 66.32% of respondents have using audit software. Intensity using the audit software is only influenced by the perceived benefits and organizational readiness, while the adoption risk and external pressure has no significant effect. There is only one factors that moderate the impact of perceived benefits on the intensity using audit software, is namely *past adoption experience*. These findings indicate that the demographic characteristics by moderating variable in general had no evaluated the impact of perceived benefits and adoption risk to the intensity using audit software.

Keyword: TAM, *moderated structural equation modelling, past adoption experience, intensity using audit software.*



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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *perceived benefits, adoption risk, organizational readiness* dan *external pressure* terhadap intensitas penggunaan software audit dengan menggunakan pendekatan model penerimaan teknologi (*Technology Acceptance Model* atau TAM) yang telah dikembangkan dengan menambahkan faktor *demographic characteristics* yaitu *age, expertise* dan *past adoption experience* sebagai variabel moderating.

Populasi penelitian ini adalah auditor baik internal maupun eksternal yang menggunakan software audit. Teknik sampling menggunakan metode *purposive*, dengan penentuan jumlah sampel sebanyak 193 responden. Metode analisis data menggunakan teknik *Moderated Structural Equation Modelling* (MSEM), dengan dilakukan pengujian validitas dan reliabilitas, kemudian dilanjutkan dengan uji kesesuaian model dan pengujian hipotesis.

Hasil penelitian ini menunjukkan bahwa 66,32% responden diantaranya telah menggunakan software audit. Intensitas penggunaan software audit hanya dipengaruhi oleh *perceived benefits* dan *organizational readiness*, sedangkan *adoption risk* dan *external pressure* tidak memiliki pengaruh yang signifikan. Hanya terdapat 1 (satu) faktor yang memoderasi dampak *perceived benefits* terhadap intensitas penggunaan software audit, yaitu *past adoption experience*. Temuan ini menunjukkan bahwa *demographic characteristics* melalui variabel moderating secara umum tidak dapat mengevaluasi dampak *perceived benefits* dan *adoption risk* terhadap intensitas penggunaan software audit.

Keyword: TAM, *moderated structural equation modelling, past adoption experience*, intensitas penggunaan software audit.