

ABSTRAK

Penelitian ini bertujuan untuk mengukur pengaruh kualitas sistem informasi akuntansi, kualitas informasi akuntansi, keamanan sistem informasi akuntansi terhadap kepuasan pengguna akhir System Application Product (SAP) S/4 HANA dengan menggunakan *perceived usefulness* sebagai variabel moderasi di PT Hakaaston.

Penelitian ini mengambil populasi dan sampel dari pengguna internal System Application Product (SAP) S/4 HANA pada PT Hakaaston. Metode analisis data yang digunakan adalah Structure Equation Model (SEM) dengan pendekatan Partial Least Square (PLS). Hasil penelitian menunjukkan bahwa kualitas sistem informasi akuntansi dan informasi akuntansi berpengaruh positif signifikan terhadap kepuasan pengguna akhir System Application Product (SAP) S/4 HANA sedangkan keamanan sistem informasi akuntansi tidak. Selain itu, kualitas sistem informasi akuntansi dan informasi akuntansi serta keamanan sistem informasi akuntansi mempengaruhi persepsi manfaat secara signifikan, tetapi manfaat yang dirasakan tidak mempengaruhi kepuasan pengguna akhir System Application Product (SAP) S/4 HANA. Hasil penelitian menunjukkan bahwa *perceived usefulness* tidak memiliki efek moderasi karena tidak mempengaruhi korelasi antara kualitas sistem informasi akuntansi, kualitas informasi akuntansi, keamanan sistem informasi akuntansi dan kepuasan pengguna akhir System Application Product (SAP) S/4 HANA

Kata kunci: Kualitas Sistem Informasi Akuntansi, Kualitas Informasi Akuntansi, Keamanan Sistem Informasi Akuntansi, *Perceived Usefulness*

MERCU BUANA

ABSTRACT

This study aims to measure the effect of accounting information system quality, accounting information quality, accounting information system security on the end user satisfaction of the System Application Product (SAP) S/4 HANA using perceived usefulness as a moderating variable at PT Hakaaston.

This study takes the population and samples from internal users System Application Product (SAP) S/4 HANA on PT Hakaaston. The data analysis method used is the Structure Equation Model (SEM) with the Partial Least Square (PLS) approach. The study showed that the quality of accounting information system and accounting information have a significant positive effect on the satisfaction of System Application Product (SAP) S/4 HANA end users while accounting information system security does not. Also, the quality of accounting information systems and accounting information and the security of accounting information systems affect perceived usefulness significantly, but perceived usefulness does not affect the satisfaction of System Application Product (SAP) S/4 HANA end users. The study showed that perceived usefulness does not have a moderation effect since it doesn't affect the correlation between accounting information system quality, accounting information quality, accounting information system security and the satisfaction of System Application Product (SAP) S/4 HANA end users.

Keywords: *accounting information system quality, accounting information quality, accounting information system security, end-user satisfaction, perceived usefulness, System Application Product (SAP)*