

**DETERMINAN *END-USER COMPUTING SATISFACTION* DENGAN
TINGKAT PENGETAHUAN AKUNTANSI BERKOMPUTER SEBAGAI
PEMODERASI HUBUNGAN KUALITAS SISTEM INFORMASI DAN
KUALITAS INFORMASI TERHADAP *PERCEIVED NET BENEFITS***

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh kualitas sistem informasi dan kualitas informasi terhadap *perceived net benefits* dan kepuasan pengguna akhir komputer (*end-user computing satisfaction*). Penelitian ini juga bertujuan untuk mengetahui pengaruh tingkat pengetahuan sebagai variabel moderator terhadap hubungan kualitas sistem informasi dan *perceived net benefits* serta kualitas informasi dan *perceived net benefits*. Selain itu, penelitian ini juga bertujuan untuk mengetahui pengaruh *perceived net benefits* terhadap kepuasan pengguna akhir komputer.

Sampel penelitian ditentukan berdasarkan metode *purposive sampling*, dengan memilih siswa SMK dan mahasiswa di Akademi Akuntansi perguruan tinggi swasta di Yogyakarta yang pernah menggunakan *software Accurate 4*. Pengumpulan data menggunakan kuesioner. Analisis data menggunakan metode analisis SEM (*Structural Equation Modeling*) menggunakan program aplikasi *WarpPLS 3.0*.

Hasil penelitian menunjukkan bahwa secara empiris kualitas sistem informasi dan kualitas informasi terbukti berpengaruh secara signifikan terhadap *perceived net benefits* dan kepuasan pengguna akhir komputer. Hasil penelitian untuk tingkat pengetahuan terbukti memoderasi hubungan antara kualitas informasi dan *perceived net benefits*. Namun untuk tingkat pengetahuan yang memoderasi hubungan kualitas sistem informasi dan *perceived net benefits* tidak terbukti. Sedangkan hasil penelitian untuk *perceived net benefits* terbukti berpengaruh secara signifikan terhadap kepuasan pengguna akhir komputer.

Kata kunci: kualitas sistem informasi, kualitas informasi, tingkat pengetahuan, perceived net benefits, kepuasan pengguna akhir komputer (end-user computing satisfaction), dan structural equation modeling.

**DETERMINANT OF END-USER COMPUTING SATISFACTION WITH
THE LEVEL OF KNOWLEDGE OF COMPUTING ACCOUNTING AS A
MODERATOR RELATIONSHIP INFORMATION SYSTEM QUALITY
AND INFORMATION QUALITY ON THE PERCEIVED NET BENEFITS**

ABSTRACT

This study aimed to determine the effect of information system quality and information quality on perceived net benefits and end-user computing satisfaction. This study also aims to determine the effect of level of knowledge as a moderator variable in the relationship information system quality and perceived net benefits and quality of information and perceived net benefits. In addition, this study also aims to determine the effect of perceived net benefits to the end-user computing satisfaction.

The research sample is determined by purposive sampling method, by selecting the vocational students and students of accounting academy at private university in Yogyakarta who have used the software Accurate 4. The data was collected using a questionnaire. Data analysis used SEM (Structural Equation Modeling) using software WarpPLS 3.0.

The results showed that empirically the quality of information system and quality of information proved a significant influence on the perceived net benefits and end-user computing satisfaction. The level of knowledge shown to moderate the relationship between the quality of information system and the perceived net benefits, but the level of knowledge does not prove to moderate the relationship the quality of information system and perceived net benefits. While the results for perceived net benefits proved significantly affect to the end-user computing satisfaction.

Keywords: quality of information system, quality of information, level of knowledge, perceived net benefits, end-user computing satisfaction, and structural equation modeling.