

The Influence of Accounting Information System Quality, Accounting Information Quality and Accounting Information System Security on End User Satisfaction of S4/Hana System Application Product (SAP) with *Perceived Usefulness* as a Moderating Variable at PT Hakaaston

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Abstract

This study aims to determine the effect of the quality of accounting information systems, the quality of accounting information, the security of accounting information systems on end user satisfaction of the S4/HANA *System Application Product (SAP) with perceived usefulness* as a moderating variable at PT Hakaaston. This study took a population and samples from *internal users (users) System Application Product (SAP) S4/HANA* on PT Hakaaston. The results of this study indicate that quality of accounting information system and quality of accounting information take effect positive significant on end user satisfaction of S4/HANA *System Application Product (SAP)*, meanwhile accounting information system security is not take effect positive significant on S4/HANA *System Application Product (SAP)* end user satisfaction. Then, the quality of accounting information systems, the quality of accounting information and the security of accounting information systems have an effect positive significant on *perceived usefulness*. Next, *perceived usefulness* no take effect positive significant on S4/HANA *System Application Product (SAP)* end user satisfaction. *Perceived Usefulness* no take effect positive significant in moderate connection Among quality system information accounting, quality of accounting information and security of accounting information systems with satisfaction user end *System Application Product (SAP) S4/HANA* at PT Hakaaston.

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

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PRELIMINARY

The management and supervision of the company's operations requires a support, namely information technology, information systems and other supports. As well as the existence of an information system that can assist companies in providing the availability of information needed by users or users. In managing an information system, it is necessary to have users or users who are qualified to run the system. Delone and McLean's form is a form of measurement that has been widely adapted in data system success research (Era' Deh, Tarhini, Mohammed, and Maqableh, 2015). In their research, Delone and McLean (1992) categorize the success of a system including system quality, information quality, use, user satisfaction, organizational impact, and individual

impact. However, the measurement formats were updated by Delone and McLean (2003), among others, is system quality, information quality, service quality, use, user satisfaction, net benefits which include organizational impact and individual impact.

System user satisfaction (*User satisfaction*) is the reaction and feedback generated by consumers after using the data system. If users or consumers are dissatisfied with the applications used, they will look for methods so that the system is no longer used. End user satisfaction can be used as a sign for management to overcome these difficulties and discrepancies. Convenience, convenience, and security at this time are the things that really determine the satisfaction of users of information systems. Not only istianingsih user satisfaction & Wijayanto (2008), Wirahutama (2011)

and Irianto (2012) also said that information system user satisfaction is influenced by the quality of the information system and the quality of the information. Quality is also thought to affect customer satisfaction and the success of information systems (Widyadinata & Toly, 2014).

The quality of the resulting accounting information system will determine how the user uses and satisfaction with the implementation of the accounting information system within the company. System quality has attributes such as equipment availability, equipment reliability, ease of use, and response time which are determinant aspects of why an information system is used or not used (Pawirosumarto, 2016). Not only that, but the quality of the system is focused on the interaction between the user and the system. Such as research by Anastasya and Rohman (2011), Prasojito and Pratomo (2015), Rukmiyati and Budiarta (2016), Handini (2017), Ginting and Marlina (2017), Rahmi (2017), Brata *et al.*, (2018), Mubaraq and Trihatmoko (2020), Azzahra and Pratomo (2020), Irawan and Wijaksana (2020), Layongan *et al.*, (2022), Yolanda (2022) show that the quality of information systems has a positive effect on user satisfaction. In contrast to research conducted by Ardianto *et al.*, (2014), Tulodo and Solichin (2019), Sihotang (2020), Agani and Azis (2021) which show results that system quality has no effect on end user satisfaction. Apart from system quality, there are other factors that can affect end user satisfaction, namely information quality (Handini, 2017).

According to Fardinal (2013) most of each accounting definition states that accounting information is the *output* of the accounting process. In carrying out business activities, companies need accounting information that can meet the needs of management and support in every decision making. The better the quality of the information produced, the more appropriate the decisions will be. The research results of Supriatna (2012), Prasojito and Pratomo (2015), Rukmiyati and Budiarta (2016), Rahmi (2017), Handini (2017), Ginting and Marlina (2017) Asri *et al.*, (2019), Tulodo and Solichin (2019), Azzahra and Pratomo (2020), Irawan and Wijaksana (2020), Sihotang (2020), Mubaraq and Trihatmoko (2020), Agani and Azis (2021), and Layongan *et al.*, (2022) which state that information system users believe that there is a positive relationship between information quality and end user satisfaction.

Accounting information system security intends to avoid vulnerabilities in the system and to identify and repair the effects of all system crashes (Mokodompit, 2016). Consumers certainly need a system that is comfortable and efficient to use. System security wants to suppress consumer interest in the use of accounting information systems because information security is believed to provide benefits for users of the

accounting information system such as limited access by employees in a company to all information in the accounting information system and data free from accidental interference. Information system security can reduce the occurrence of irregularities in access rights by certain parties and misuse of data and information of an organization or company (Wicaksanan *et al.*, 2016). Phenomena related to the quality of accounting information systems, namely the Chairman of the Board of Commissioners of the Financial Services Authority (OJK), Wimboh Santoso (2017) in Cristabel (2020) states that the risk of cyber-attacks on the financial system is increasing due to the rapid use of information and communication technology in the financial services industry. In Indonesia, the financial services industry is categorized as one of the important infrastructures that need to be protected from cyber security threats. This indicates that the accounting information system is not qualified because the security of the accounting information system is not sufficient. The research conducted by Hariyadi *et al.*, (2019) shows results where the security of the accounting information system affects user satisfaction.

According to Sigalingging and Permatasari (2021), *Perceived Usefulness* is the level at which a person believes that the use of a particular subject will improve that person's activity performance. *Perceived usefulness* is defined as the extent to which a person believes that using a technology will improve his or her job abilities. The definition above reveals that *perceived usefulness* is a belief about the decision-making process. Information system users who believe that the information system they use is useful, then they will use it. DeLone and McLean's (1992) information systems success model, Seddon's (1994) model and Seddon's (1997) model modified by adding the relationship between *Perceived Usefulness* and *System Use* is the model used in study Rai (2002). The three models are. In contrast to research conducted by Sigalingging and Permatasari (2021) states that *perceived usefulness* does not significantly moderate the effect of system quality and information quality on user satisfaction.

The phenomenon of problems that occur at PT Hakaaston related to the quality of accounting information systems, quality of accounting information and security of accounting information systems is the result of the implementation of the System Application Product (SAP) at PT Hakaaston which is still relatively new. Where is the phenomenon related to the quality of the accounting information system, namely the system cannot be used optimally, this is because there are still users who are still difficult to make the transition so that when consolidating they still use the Microsoft Excel manual at PT Hakaaston. Not only that, other problems have arisen related to the S4/HANA System Application Product (SAP) where the custom Z program Tcode has not been able to present data according to the required report format so that it still

uses monthly reports manually, for example inventory reports and Financial Work Plans (RKK). Related to the problem of the quality of accounting information at PT Hakaaston, among other things, the accounting information for posting debts is still centralized due to the long document journey, so the lead time is late. Then the NCL debt account is not available so that users at PT Hakaaston cannot be real time in entering debt journals so that the accounting book reconciliation to the treasury book has a record difference. Furthermore, the S4/HANA Product Application System (SAP) has not succeeded in carrying out transfer costs for indirect cost account transactions so that the information obtained is not accurate. The next problem related to the security of the accounting information system is the user authority of the System Application Product (SAP), where security access to the System Application Product (SAP) does not function optimally. This is because some production unit users can access other production units so that there is no special partition that can really separate one user from another. Regarding these problems, of course, this can cause serious problems because if important data is known and misused by users or there are indications related to breaches in accounting information systems, it will certainly be very detrimental to the company at PT Hakaaston, causing delays in the company's operational processes.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Information Systems Success Theory DeLone & McLean

An information system is a set of interrelated components whose function is to collect, process, store, and distribute information to support satisfaction and control within the organization (Laudon & Laudon, 2000). Then Bodnard and Hopwood (2000) stated that a computer-based information system is a group of hardware and software designed to replace data as useful information.

Technology Acceptance Model (TAM)

Developed based on two theories *Theory of Reasoned Action* (TRA) and *Theory of Planned Behavior* (TPB), TAM was developed into a model that has a main focus on adopting the latest technology of a group, community, industry or in broader conditions is the development of technology in a country. For more advanced market development and economic growth (Robertson and Gatignon, 2007).

Information Security Management System

According to (ISO/IEC27002, 2013) regarding the *Information Security Management System*. Information Security has security controls that are useful as an effort to protect against various hazards, ensure business continuity and minimize business effects and can increase investment and business opportunities.

Accounting Information System Quality

According to Azhar Susanto, 2013: 16), the quality of the accounting information system is an integrated data processing system and harmonization between the components of the accounting information system to produce financial information and other information to those who need it.

Accounting Information Quality

Data quality is a form of measurement centered on the output made by the system, and the number of outputs for the user (Jogiyanto, 2013:10).

Accounting Information System Security

According to Titisari (2015) says that good and reliable technology is what is considered safe for its users. System security is part of system quality which will later affect user satisfaction of accounting information systems.

Satisfaction End User

According to Doll & Torkzadeh (1988) end user satisfaction is an affective attitude towards a specific computer application by someone who interacts with the application directly.

Accounting Information System Quality and End User Satisfaction

Guimares, *et al.*, (1992) a measure of user satisfaction with a computer system is reflected by the quality of the system owned. The higher the quality of the information system will have a higher impact on the level of *User Satisfaction* that uses it. It is like research obtained by Handini (2017), Layongan *et al.*, (2022), Ginting and Marlina (2017), Yolanda (2022) shows that the quality of information systems has a positive effect on user satisfaction. So that hypothesis in study this is as following:

H1: The quality of the accounting information system has a positive and significant effect on end user satisfaction of the S4/Hana *system application product* (SAP).

Accounting Information Quality and End User Satisfaction

An information system capable of producing information that is timely, accurate, relevant, according to needs, as well as meeting other criteria and measures of information quality, will affect *User Satisfaction*. From the above criteria, *users* who need information by using existing information systems are expected to be able to obtain the information they need. This is in line with the results of the study Handini (2017), Ginting and Marlina (2017) Yolanda (2022, and Layongan *et al.*, (2022) state that there is a positive relationship between information quality and end-user satisfaction. So that hypothesis in study this is as following:

H2: The quality of accounting information has a positive and significant effect on end user satisfaction of the S4/Hana *system application product* (SAP).

Accounting Information System Security and End User Satisfaction

An accounting information system certainly does not escape the risk of damage to the system. Various threats that come can damage the effectiveness of the system and can even damage all existing data. Users certainly need a system that is comfortable and efficient to use. Security of the system will encourage user interest in the use of the Accounting Information System because information security is believed to be able to provide benefits to system users, for example with limited employee access to all information in the accounting information system and data free from accidental interference. Like the research conducted by Hariyadi *et al.*, (2019), which shows the results that the security of accounting information systems affects end user satisfaction. So that hypothesis in study this is as following:

H3: Accounting information system security has a positive and significant effect on end user satisfaction of the S4/Hana *system application product* (SAP).

Perceived Usefulness and End User Satisfaction

Information system users who believe that the information system they use is useful, so they will use it. Conversely, if the user of the information system believes that the information system is not useful then he will not use it (Jogiyanto, 2007). If information system users feel the benefits of the system used, then they will feel satisfied using the system. The greater the user feels the benefits of the system used, the greater the satisfaction received for using the system. The same was expressed by Livari (2005), Rukmiyati and Budiarta (2016), Arifin and Pratolo (2012), and Kartika *et al.*, (2016) the result is that *perceived usefulness* has a positive effect on user satisfaction of accounting software. So could is known hypothesis in study this is as following:

H4: *Perceived usefulness* has a positive and significant effect on end user satisfaction of the S4/Hana *system application product* (SAP).

Perceived usefulness, quality of accounting information systems, quality of accounting information, accounting information system security and end user satisfaction

Like TRA theory adopted by the *Technology Acceptance Model* (TAM) where theory introduced by Davis (1989). Explain aspect behavior user system information. TAM is the model used for predict reception use to system information based on perception expediency (*perceived usefulness*) and perceptions convenience users (*perceived ease of use*). According to Rukmiyati and Budiarta (2016:117), revealed if user see benefits and conveniences in use system information will cause action user they could accept use system information. Based on theory that,

can explained satisfaction user rising end could achieved if the more good quality system information accounting, quality information accounting, security system information accounting and perceived usefulness. However Thing this different with research conducted by Situmorang (2019) and Sigalingging and Permatasari (2021) states that perceived usefulness is not significant moderate influence quality system information accounting and quality information accountancy to satisfaction user. This of course of course make researcher need researching in a manner more carry on related the thing because study related the variables studied not yet maximum. So that hypothesis in study this is as following:

H5: *Perceived usefulness* has a positive and significant effect on the quality of accounting information systems end user satisfaction of the S4/Hana *product application system* (SAP) at PT Hakaaston.

H6: *Perceived usefulness* has a positive and significant effect on the quality of accounting information end user satisfaction of S4/Hana *product application system* (SAP) at PT Hakaaston.

H7: *Perceived usefulness* has a positive and significant effect on the security of accounting information systems with end user satisfaction of the S4/Hana *system application product* (SAP) at PT Hakaaston.

RESEARCH METHODOLOGY

This section describes the types of data collected, data sources, data periods, and the methodology used to examine relationships this.

Data, Population and Sample

The population in this study is *internal users* (*users*) *System Application Product* (SAP) S4/HANA on Hakaaston PT. The data used in this study are *observation/observation techniques, questionnaires/questions* (submitted directly, done electronically using the Google form). The sample in this study was taken by *purposive sampling* with the return rate of the questionnaire totaling 54 responses or 100 %.

Data Analysis

The data analysis model used in this research is SEM (*Structural Equation Model*). Data analysis includes testing the validity and reliability of the instrument, evaluating the *inner* model and *outer* model as well as testing hypothesis s using *SmartPLS software version 3*.

RESULTS AND DISCUSSION EVALUATION OF MEASUREMENT MODEL (OUTER MODEL)

Validity Test

The results of the analysis can be seen from Figure 1.

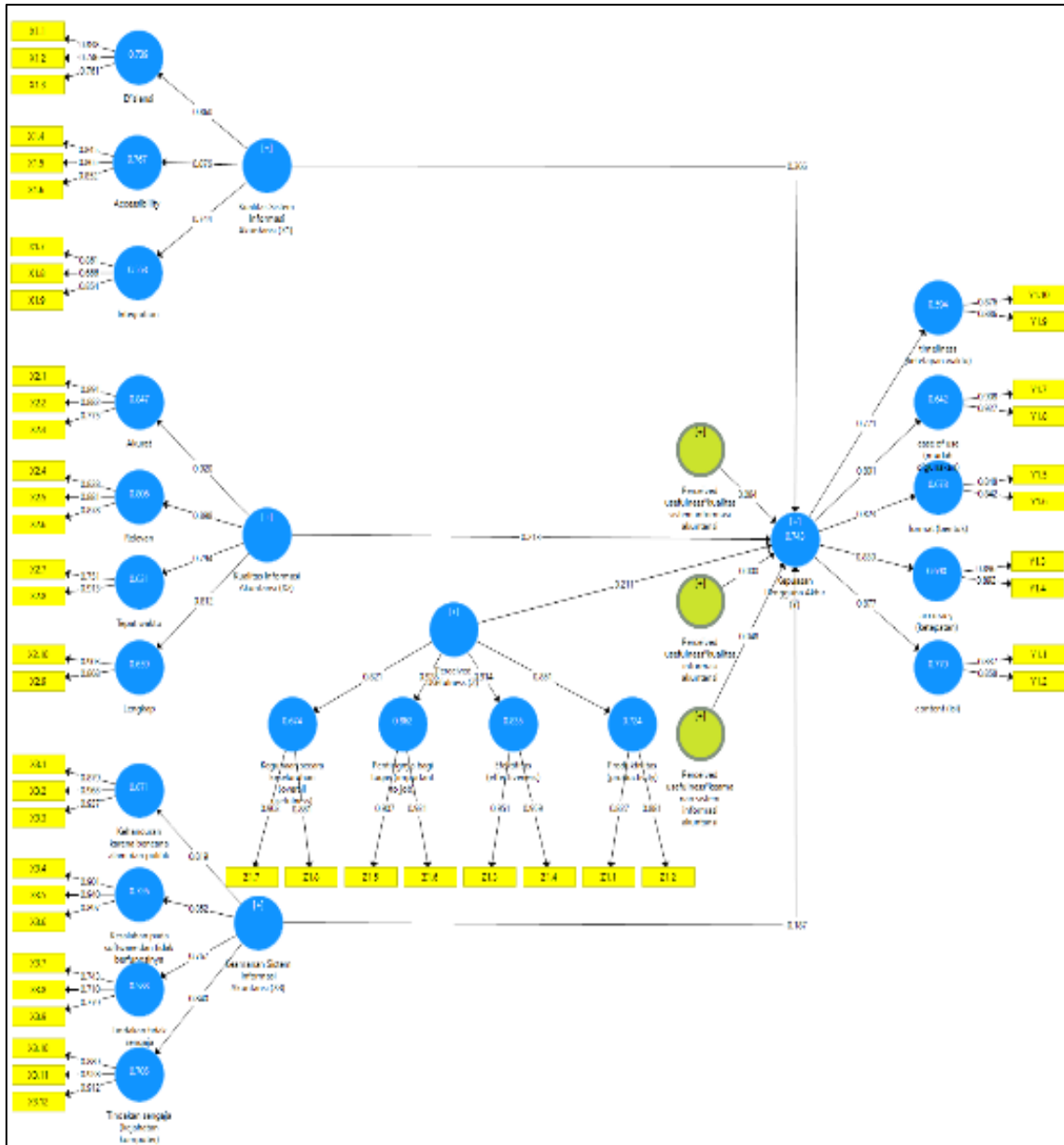


Figure 1: First Outer Loading

Based on the analysis results namely *convergent validity*, indicators have a *loading factor value* of > 0.50. The results of the analysis can be seen in Figure 1. So it can be concluded that all variable items consisting of the quality of accounting information systems, quality of accounting information, security of accounting information systems on end user satisfaction moderated by *perceived usefulness* is valid.

Table 1: Discriminant Validity (AVE)

Variable	AVE
X1	0.450
X2	0.553
X3	0.522
Y	0.518
Z	0.636

The table above shows that value *Discriminant Validity* (AVE) variable Quality Information Accounting (X2), Security System Information Accounting (X3), Satisfaction End User (Y) and *Perceived Usefulness* (Z) > 0.5 temporarily Quality Information System Accounting (X1) have AVE value of 0.450 which means below 0.5 however still could be said to be sub marginal, so could be said that variable Quality Information Accounting (X2), Security System Information Accounting (X3), Satisfaction End User (Y), and *Perceived Usefulness* (Z) have high discriminant validity.

Reliability Test

The results of *composite reliability* and *cronbach's alpha calculations* in this study are shown in the following table:

Table 2: Composite Reliability

Variable	Composite Reliability
X1	0.878
X2	0.924
X3	0.928
Y	0.915
Z	0.932

Based on the information presented in the chart above, it can be seen if the composite reliability score for all research variables is > 0.7. It can be concluded that all variables have a good level of reliability.

Table 3: Cronbach's Alpha

Variable	Cronbach's Alpha
X1	0.843
X2	0.907
X3	0.914
Y	0.896
Z	0.916

Based on the information presented in the chart above, it can be seen if the Cronbach's alpha number of each research variable > 0.7. That way these results can prove if each research variable meets the requirements for the *Cronbach's alpha number*, as a result it can be concluded that all variables have a high level of reliability.

**Evaluation of the Structural Model (Inner Model)
Test Path Coefficient**

Coefficient determination (R-Square) is used to measure how much many endogenous variables are influenced by other variables. Based on the data processing that has been done, the *R-Square value* is obtained as follows:

Table 4: Evaluation of Goodness of Fit

Variable	R Square	R Square Adjust
Y	0.740	0.701
Z	0.648	0.627

Based on the data presented in the table above, it can be seen that the *R-Square value* for the variable Satisfaction End User (Y) is 0.740 and *Perceived Usefulness* (Z) is 0.648 or included in the category strong. The acquisition of this value explains that the percentage is the amount of satisfaction End User (Y) and *Perceived Usefulness* (Z) can be explained by accounting information system quality (X1), accounting information quality (X2), accounting information system security (X3) of 74.0 0% and 64.80%.

Testing Hypothesis

The hypothesis is accepted (supported) if the t statistic value is higher than the t table value (1, 677) with a significance level of 5% (*one tailed*). The results of the PLS bootstrapping process are as shown in the figure and table under this as following:

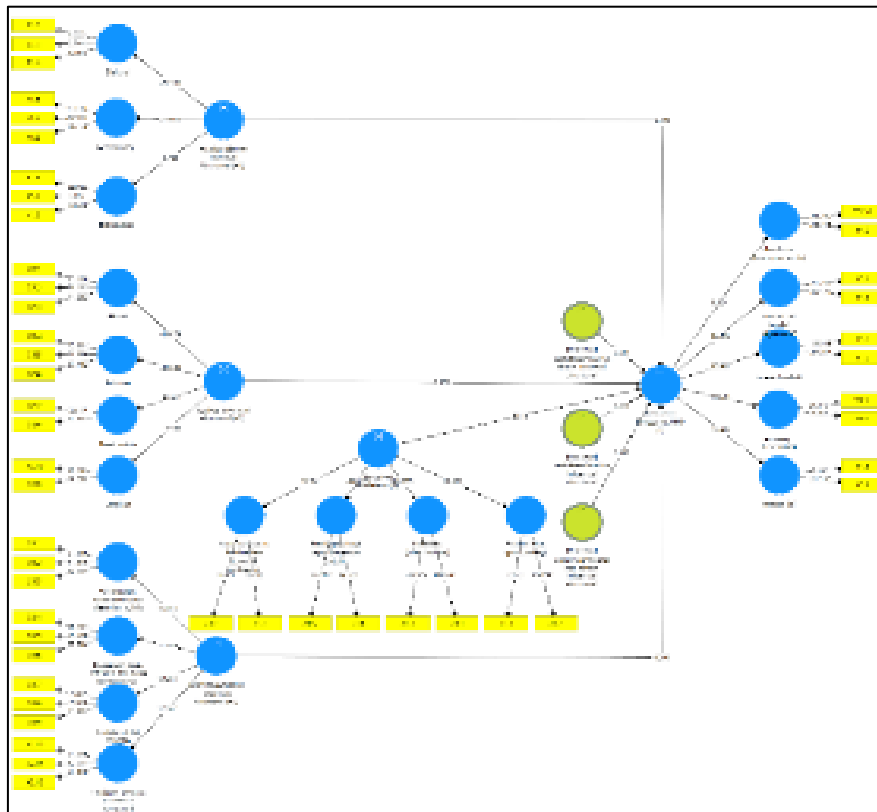


Figure 2: Bootstrapping output

Table 5: Results of t_{statistics}

hypothesis	Variable	Coefficient Parameter	Q _{statistics}	P- Value	Information
H1	X1* Y	0.366	2,248	0.013	Significant
H2	X 2 * Y	0.213	1960	0.025	Significant
H3	X 3 * Y	-0.187	1,393	0.082	Not Significant
H4	Z*Y	0.211	1,262	0.104	Not Significant
H5	Z=> X1* Y	0.084	0.511	0.305	Not Significant
H6	Z=> X 2 * Y	-0,000	0.001	0.500	Not Significant
H7	Z=> X 3 * Y	-0.048	0.327	0.372	Not Significant

Source: Data processed by Smart PLS

Description: * Significant at the 5% level,

Hypothesis Testing 1: Accounting Information System Quality has a positive and significant effect on End User Satisfaction

The obtained path parameter coefficients from Quality System Information Accountancy to Satisfaction End User is of 0.366 with the t-statistic value is 2,248 > 1,677 at the level significance above 5% , this means that there is a significant effect between the Quality of Accounting Information Systems on End User Satisfaction so that the first hypothesis (H1) is accepted. The more good quality from something system information resulting accounting so satisfaction user end the more increase. this showing that *user PT Hakaaston* already start adapt use new system so that show that quality system information accountancy influence satisfaction user end because part big user already understand quality new system _ just developed .

Hypothesis Testing 2: Accounting Information Quality has a positive and significant effect on End User Satisfaction

The obtained path parameter coefficients from Quality Information Accountancy to Satisfaction End User is of 0.213 with the t-statistic value is 1,960 > 1,677 at the level significance above 5% , this means that there is a significant effect between the Quality of Accounting Information on End User Satisfaction so that the second hypothesis (H2) is accepted. The more good quality information resulting accounting so impact to height satisfaction from user user end. this showing that in fact the users knowing information generated by accounting *software* already good so that *user* convinced to *software* that has used , then from that good nope generated information take effect to satisfaction user *software* accounting . Without exists quality great information what we can be certain of is will resulted no accuracy information in decipher from satisfaction user. Research results this same with results research obtained Layongan *et al.*, (2022) where result the shows that the quality of information systems has a positive effect on user satisfaction.

Hypothesis 3 Testing: Accounting Information System Security has a positive and significant effect on End User Satisfaction

The obtained path parameter coefficients from Security System Information Accountancy to Satisfaction End User is of -0.187 with the t-statistic value is 1,393 <1,677 at the level significance above 5% (significant) , this means that there is no significant effect between Accounting Information System Security on End User Satisfaction so that the first hypothesis (H3) is rejected. High low security system information accountancy no take effect to satisfaction user end because security company still less and yet maximum. Could see from demanding users will attention more when use system information accounting. This showing that something system information accountancy naturally no escape from risk damage system. Various incoming threats _ could damage effectiveness system even could damage all existing data. So from that required security system that can protect system information in company. Security on system will push interest user to utilization System Information Accountancy because reliable data security could give profit for user system, for example with limited access employee on everything formation in system information accountancy and free data from distractions that are not intentional. Next, guarantee will data security too influence satisfaction user end. This _ compared backwards with research conducted by Hariyadi _ *et al.*, (2019), where showing results that security system information accountancy take effect to satisfaction user end.

Hypothesis 4 Testing: Perceived Usefulness has a positive and significant effect on End User Satisfaction

The obtained path parameter coefficients from *Perceived Usefulness* of Satisfaction End User is of 0.211 with the t-statistic value is 1,262 <1,677 at the level significance above 5% (significant), p this means that no take effect significant Among *Perceived Usefulness* of Satisfaction End User so with thereby hypothesis fourth (H4) is rejected. High low *perceived usefulness* no take effect to satisfaction user end. User system information feels no satisfied at the time complete job. this showing that perception usability (*Perceived Usefulness*) para user system information

not yet feel benefit on system used, so *users* yet feel satisfied use system. The more tall *user* feel benefit on system used, then the more the satisfaction is also high on usage system. Same thing revealed by research Ridho (2019) results is *perceived usefulness* no take effect positive significant to satisfaction user. Whereas research conducted by Kim and Lee (2014) found results that *perceived usefulness* take effect positive significant to satisfaction user.

Hypothesis Testing 5: Moderate Perceived Usefulness Quality System Information Accountancy to Satisfaction End User

The obtained path parameter coefficients from Quality System Information Accountancy through *Perceived Usefulness* to Satisfaction End User is of 0.079 with t-statistic value of 0.433 < 1.677 at the level significance above 5% (significant), p this means that no there is influence positive significant Quality System Information Accountancy through *Perceived Usefulness* to Satisfaction End User so with thereby hypothesis Fifth (H5) is rejected. High low *perceived usefulness* is not could strengthen connection among quality system information accountancy with satisfaction user end. Thing this showing that when *users* have perception different *perceived usefulness* from every *user* so that the thing to be biased and precise less *users* maximum in adapt use the new system and then Thing the influence satisfaction user end. At stage early, in part big respondent some have understand quality system and some have not understand about developed system. So that perception usability (*Perceived Usefulness*) of *user* weakens quality system information accountancy to Satisfaction End User. Research results this in line with study Situmorang (2019), Sigalingging and Permatasari (2021) where study the mention that *perceived usefulness* no significant moderate influence quality system and quality information to satisfaction user.

Hypothesis Testing 6: Moderating Perceived Usefulness Quality Information Accountancy to Satisfaction End User

The obtained path parameter coefficients from Quality Information Accountancy through *Perceived Usefulness* to Satisfaction End User is of 0.006 with t-statistic value of 0.038 < 1.677 at the level significance above 5% (significant), p this means that no there is influence positive significant Quality Information Accountancy through *Perceived Usefulness* to Satisfaction End User so with thereby hypothesis sixth (H6) was rejected. High low *perceived usefulness* is not could strengthen connection among quality information accountancy with satisfaction user end. Thing this showing that the *user* has perception usability (*Perceived Usefulness*) is lacking good in see quality information resulting accounting, without exists quality good information naturally will cause no inside data accuracy describe from satisfaction user. Besides that *user* is sued for capable operate facilities (*software*)

provided by the company however part big information generated by the software still not enough maximum with thereby quality information received still not yet relevant and will influence attitude respondent to his satisfaction. Research results this in line with study Situmorang (2019) and Sigalingging and Permatasari (2021) where study the mention that *perceived usefulness* no significant moderate influence quality system and quality information to satisfaction user.

Hypothesis 7 Testing: Moderating Perceived Usefulness Security System Information Accountancy to Satisfaction End User

The obtained path parameter coefficients from Security System Information Accountancy through *Perceived Usefulness* to Satisfaction End User is of -0.049 with t-statistical value of 0.283 < 1.677 at the level significance above 5% (significant), p this means that no there is influence positive significant Security System Information Accountancy *Perceived Usefulness* to Satisfaction End User so with thereby hypothesis seventh (H7) was rejected. High low *perceived usefulness* is not could strengthen connection among security system information accountancy with satisfaction user end. This showing that *Perceived Usefulness* precisely weaken connection among security system information accountancy to satisfaction user end. Problems this can occur because perception usability (*Perceived Usefulness*) of related *users* Security System Information Accountancy not yet could trusted give profit for user system information accountancy the like limited access employee in something company on all information in system information accountancy as well as data still not yet free from distractions that are not intentional so that caused it dissatisfaction user end related security system information accounting.

CONCLUSION

Based on testing with SmartPLS 3.0 results conclusions are made find proof Quality System Information Accounting and Quality Information Accountancy take effect positive significant to Satisfaction System End User. Next, *perceived usefulness* no take effect positive significant on S4/HANA System Application Product (SAP) end user satisfaction. Then *Perceived Usefulness* doesn't moderate positive significant connection Among Quality System Information Accounting, Quality Information Accounting, and Security System Information Accountancy with Satisfaction S4/HANA System Application Product (SAP) End User at PT Hakaaston.

Some suggestions that can conducted in study future is expected researcher could give knowledge related with quality system information accounting, quality information accounting, security system information accountancy to satisfaction user end System Application Product (SAP) S4/HANA at PT Hakaaston

with *perceived usefulness* in moderate something connection between variable . Next d i expect student could use the hypotheses that have not answered hypothesis about security system information accounting and *perceived usefulness* to satisfaction user end as well as connection moderation Among variable that is not take effect positive as well as hypotheses other . Then expected student could To do study more carry on or more deep besides variable like in study this that is quality system information accounting, quality information accounting , security system information accounting and *perceived usefulness*. Next study reason equality structural no _ take effect positive variables related.

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