

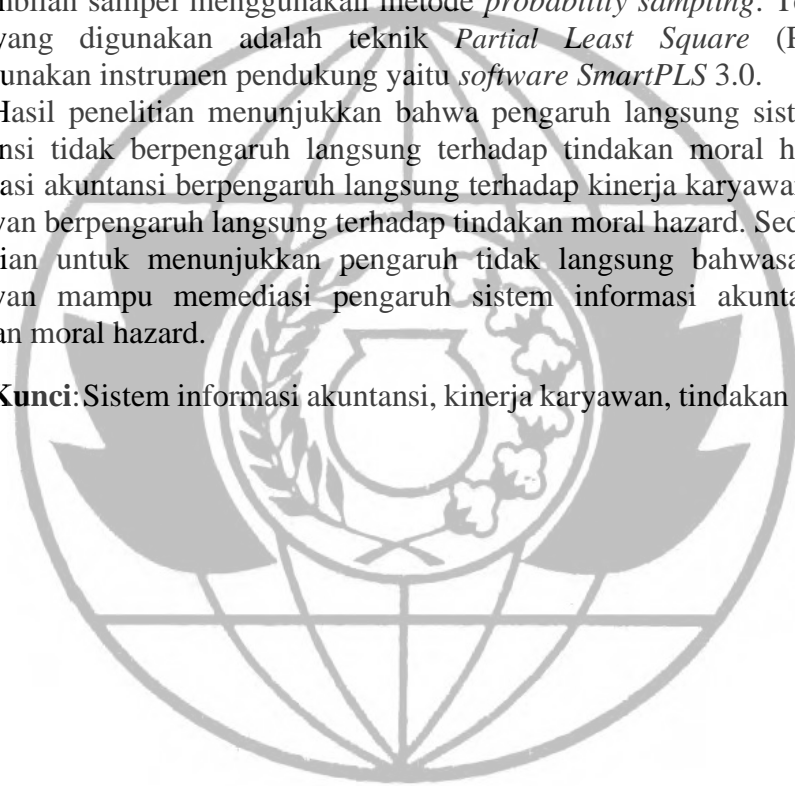
## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh langsung sistem informasi akuntansi terhadap tindakan moral hazard, sistem informasi akuntansi terhadap kinerja karyawan, dan kinerja karyawan terhadap tindakan moral hazard. Selain itu, penelitian ini bertujuan untuk mengetahui pengaruh tidak langsung sistem informasi akuntansi terhadap tindakan moral hazard melalui kinerja karyawan pada PT. Ultra Prima Abadi kota Jombang.

Jenis penelitian yang digunakan adalah penelitian kuantitatif. Jumlah sampel yang dihitung menggunakan rumus Slovin didapatkan sebanyak 100 responden. Teknik pengumpulan data digunakan melalui penyebaran kuesioner. Teknik pengambilan sampel menggunakan metode *probability sampling*. Teknik analisis data yang digunakan adalah teknik *Partial Least Square* (PLS) dengan menggunakan instrumen pendukung yaitu *software SmartPLS 3.0*.

Hasil penelitian menunjukkan bahwa pengaruh langsung sistem informasi akuntansi tidak berpengaruh langsung terhadap tindakan moral hazard, sistem informasi akuntansi berpengaruh langsung terhadap kinerja karyawan, dan kinerja karyawan berpengaruh langsung terhadap tindakan moral hazard. Sedangkan, hasil penelitian untuk menunjukkan pengaruh tidak langsung bahwasannya kinerja karyawan mampu memediasi pengaruh sistem informasi akuntansi terhadap tindakan moral hazard.

**Kata Kunci:** Sistem informasi akuntansi, kinerja karyawan, tindakan moral hazard.



## ABSTRACT

*This research aimed to find out the direct effect of accounting information system on moral hazard, accounting information system on employees' performance, and employees' performance on moral hazard. Besides, it aimed to find out the indirect effect of accounting information system on moral hazard through employees' performance of PT. Ultra Prima Abadi, Jombang.*

*The research was quantitative. Moreover, with the Slovin formula, the samples was 100 respondents. Furthermore, the instrument in data collection technique used questionnaires. The questionnaires were distributed to the respondents. The data collection technique used probability sampling. Additionally, the data analysis technique used Partial Least Square (PLS) with SmartPLS.*

*The research result concluded that the accounting information system did not have a direct effect on moral hazard. On the other hand, accounting information system had a direct effect on employees' performance. Meanwhile, employees' performance had a direct effect on moral hazard. In addition, from the research result which showed an indirect effect, employees' performance was able to mediate the effect of the accounting information system on moral hazard.*

**Keywords:** *Accounting Information System, Employees' Performance, Moral Hazard*



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