

## ABSTRACT

### *Analysis of Accounting Information Systems, Trust, and Service Quality on E-Commerce User Satisfaction with Taxpayer Awareness as Moderation (Study of Shopee E-Commerce Users in Semarang)*

Aknes Susinar<sup>1)</sup>, Agustine Dwianika<sup>2)</sup>.

<sup>1)</sup> Student of Accounting Department, Universitas Pembangunan Jaya

<sup>2)</sup> Lecturer of Accounting Department, Universitas Pembangunan Jaya

<sup>3)</sup> Lecturer of Accounting Department, Universitas Pembangunan Jaya

*This research aims to analyze the Accounting Information System on Stakeholder Satisfaction with Taxpayer Awareness as moderation. The number of samples used was 119 respondents. This research uses quantitative methods by collecting data through questionnaires distributed to MSMEs in Semarang City who already use E-Commerce. The results of this research show that testing the first hypothesis is accepted that the Accounting Information System has an influence on E-commerce User Satisfaction, testing the second hypothesis is accepted that Trust has an influence on E-commerce User Satisfaction, testing the third hypothesis is accepted that Service Quality influences E-User Satisfaction - commerce, testing the fourth hypothesis is accepted that taxpayer awareness is able to moderate the influence of accounting information systems on e-commerce user satisfaction, testing the fifth hypothesis is rejected that taxpayer awareness is able to moderate the influence of trust on e-commerce user satisfaction, and testing the sixth hypothesis rejected that taxpayer awareness is unable to moderate the influence of service quality on e-commerce user satisfaction. Testing the seventh hypothesis is accepted that the Accounting Information System, Trust, and Service Quality simultaneously influence E-commerce User Satisfaction.*

**Keywords** : Accounting Information System, E-commers User Satisfaction, Taxpayer Awareness