

ABSTRACT

This study examines the perceptions of Financial Services Authority Auditors in the acceptance and use of a Big Data Analytics information system at the Financial Services Authority. The research population is employees who use Big Data Analytics at the Financial Services Authority. Determination of the number of samples can be done by means of statistical calculations, namely by using 220 respondents. Furthermore, to conduct data analysis with the SEM method through the use of smartPLS software as a tool used in this study. The results showed that Performance Expectancy has a significant positive effect on Behavioral Intention with a P value of 0.0003 or <0.050 ; Effort Expectancy has a significant positive effect on Behavioral Intention with a P value of 0.000 or <0.050 ; Social Influence has no effect on Behavioral Intention with a P value of 0.724 or >0.050 ; Facilitating Conditions has no effect on Behavioral Intention with a P value of 0.638 or >0.050 ; Hedonic Motivation has no influence on Behavioral Intention with a P value of 0.330 or >0.050 ; Habit has a significant positive influence on Behavioral Intention with a P value of 0.000 or <0.050 ; Facilitating Conditions has no influence on Use Behavior with a P value of 0.638 or >0.050 ; Habit has a significant positive influence on Use Behavior with a P value of 0.000 or <0.050 ; Behavioural Intention has a significant positive effect on Use Behavior with a P value of 0.000 or <0.050 ; Age can moderate the effect of Facilitating Conditions on Behavioral Intention with a P value of 0.024 or <0.050 ; Gender cannot moderate the effect of Facilitating Conditions on Behavioral Intention with a P value of 0.569 or >0.050 ; Age can moderate the effect of Hedonic Motivation on Behavioral Intention with a P value of 0.011 or <0.050 ; Gender cannot moderate the effect of Hedonic Motivation on Behavioral Intention with a P value of 0.632 or >0.050 ; Age cannot moderate the effect of Habit on Behavioral Intention with a P value of 0.984 or >0.050 ; Gender cannot moderate the effect of Habit on Behavioral Intention with a P value of 0.342 or >0.050 ; Experience cannot moderate the effect of Habit on Behavioral Intention with a P value of 0.913 or >0.050 ; Age cannot moderate the effect of Habit on Use Behavior with a P value of 0.188 or >0.050 ; Gender cannot moderate the effect of Habit on Use Behavior with a P value of 0.967 or >0.050 ; Experience cannot moderate the effect of Habit on Use Behavior with a P value of 0.924 or >0.050 ; and Experience cannot moderate the effect of Behavioral Intention on Use Behavior with a P value of 0.903 or >0.050 .

Keywords: *Persepsi, Pengawas, Otoritas Jasa Keuangan, Big Data Analytics, Performance Expectancy, Effort Expectancy, Social Influence, Facilitating Conditions, Hedonic Motivation, Habit, Behavioral Intention, Use Behavior, Age, Gender, Experience.*