

ABSTRAK

PENGARUH *COMPUTER ANXIETY*, *COMPUTER SELF-EFFICACY*, DAN *COMPUTER KNOWLEDGE* TERHADAP MINAT PENGGUNAAN *SOFTWARE* AKUNTANSI

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Penelitian ini bertujuan untuk membuktikan dugaan bahwa *computer anxiety*, *computer self-efficacy*, dan *computer knowledge* berpengaruh terhadap minat penggunaan *software* akuntansi. Mahasiswa akuntansi saat ini menghadapi tantangan adaptasi terhadap teknologi digital dalam bidang akuntansi, dimana banyak yang masih mengalami kecemasan dan keraguan dalam menggunakan *software* akuntansi meskipun teknologi tersebut menjadi kebutuhan esensial di era digital. Mahasiswa angkatan 2021 dan 2022 dipilih dalam penelitian ini karena mereka berada dalam fase pembelajaran yang kritis untuk mempersiapkan diri menghadapi dunia kerja yang semakin mengandalkan teknologi akuntansi, serta memiliki pengalaman yang beragam dalam interaksi dengan berbagai *software* akuntansi selama proses pembelajaran.

Penelitian ini dilakukan dengan menggunakan metode kuantitatif. Teknik pengambilan sampel yang digunakan *purposive sampling*. Populasi dalam penelitian ini sebanyak 411 mahasiswa dengan jumlah sampel sebanyak 203. Data dikumpulkan dengan melakukan penyebaran kepada mahasiswa aktif angkatan 2021 dan 2022 Program Studi Akuntansi Universitas Sanata Dharma. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linear berganda, uji F, dan uji T.

Hasil analisis penelitian ini menunjukkan bahwa variabel *computer self-efficacy* dan *computer knowledge* berpengaruh positif terhadap minat penggunaan *software* akuntansi, sedangkan variabel *computer anxiety* tidak berpengaruh negatif terhadap minat penggunaan *software* akuntansi. Mahasiswa diharapkan terus mengembangkan *computer knowledge* mereka agar minat dan kemampuan mereka dalam menggunakan *software* akuntansi dapat meningkat. Penelitian selanjutnya disarankan untuk mendapatkan jumlah responden yang seimbang antara laki-laki dan perempuan agar tidak menyebabkan *gender effect*. Selain itu, penelitian selanjutnya perlu memberikan instruksi yang lebih jelas kepada responden untuk membaca kuesioner dengan teliti dan menyederhanakan bahasa dalam kuesioner agar lebih mudah dipahami responden.

Kata kunci: *computer anxiety*, *computer self-efficacy*, *computer knowledge*, minat penggunaan *software* akuntansi.

ABSTRACT

THE INFLUENCE OF COMPUTER ANXIETY, COMPUTER SELF-EFFICACY, AND COMPUTER KNOWLEDGE ON INTEREST IN USING ACCOUNTING SOFTWARE

Empirical Study of Accounting Students at Sanata Dharma University

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This study aims to prove the hypothesis that computer anxiety, computer self-efficacy, and computer knowledge influence interest in using accounting software. Accounting students today face challenges in adapting to digital technology in the field of accounting, with many still experiencing anxiety and uncertainty in using accounting software despite the fact that such technology has become an essential requirement in the digital age. Students from the 2021 and 2022 cohorts were selected for this study because they are in a critical learning phase to prepare themselves for a workplace that increasingly relies on accounting technology, and they have diverse experiences interacting with various accounting software during the learning process.

This study was conducted using a quantitative method. The sampling technique used was purposive sampling. The population in this study consisted of 411 students with a sample size of 203. Data was collected by distributing questionnaires to active students from the 2021 and 2022 cohorts of the Accounting Program at Sanata Dharma University. The data analysis techniques used in this study were multiple linear regression analysis, F-test, and T-test.

The results of the analysis of this study indicate that the computer self-efficacy and computer knowledge variables have a positive effect on interest in using accounting software, while the computer anxiety variable has no negative effect on interest in using accounting software. Students are expected to continue to develop their computer knowledge so that their interest and ability to use accounting software can increase. Further research is recommended to get a balanced number of respondents between men and women so as not to cause gender effects. In addition, further research needs to provide clearer instructions to respondents to read the questionnaire carefully and simplify the language in the questionnaire so that it is easier for respondents to understand.

Keywords: computer anxiety, computer self-efficacy, computer knowledge, interest in using accounting software.