

ABSTRAK

**PENGARUH KEGUNAAN DAN KEMUDAHAN TEKNOLOGI TERHADAP
ADOPSI TEKNOLOGI *ARTIFICIAL INTELLIGENCE* (AI)**

(Studi Pada Mahasiswa Akuntansi Fakultas Bisnis dan Ekonomi Universitas Sanata Dharma
Angkatan 2022-2023)

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Penelitian ini bertujuan untuk mengetahui pengaruh kegunaan dan kemudahan teknologi terhadap adopsi teknologi *artificial intelligence* (AI). Mahasiswa pada umumnya memiliki kedekatan dengan teknologi digital, namun tingkat pemahaman, kesiapan, dan penerimaan terhadap teknologi AI masih berbeda-beda. Kemampuan dalam mengadopsi teknologi berpotensi meningkatkan efektivitas dan produktivitas, jika didukung dengan pelatihan yang memadai.

Penelitian ini menggunakan pendekatan kuantitatif dengan metode deskriptif. Responden penelitian adalah mahasiswa aktif Program Studi Akuntansi Universitas Sanata Dharma angkatan 2022-2023. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*, dengan sampel digunakan pada penelitian ini sebanyak 191 responden. Pengumpulan data dilakukan melalui penyebaran kuesioner secara daring melalui *google form*, data yang diperoleh diolah dan dianalisis menggunakan PLS-SEM. Penggunaan metode *Partial Least Squares-Structural Equation Modeling* (PLS-SEM) dalam penelitian ini karena metode tersebut sesuai untuk menganalisis pengaruh antar variabel yang diukur melalui sejumlah indikator dalam model penelitian.

Hasil penelitian ini menunjukkan bahwa kegunaan teknologi berpengaruh terhadap adopsi teknologi *artificial intelligence* (AI). Kemudahan teknologi berpengaruh terhadap adopsi teknologi *artificial intelligence* (AI). Penelitian ini membuktikan bahwa kegunaan teknologi dan kemudahan teknologi berpengaruh dalam adopsi teknologi *artificial intelligence* (AI).

Kata Kunci: Kegunaan Teknologi, Kemudahan, Adopsi AI, Akuntansi

ABSTRACT

***THE INFLUENCE OF PERCEIVED USEFULNESS AND EASE OF USE ON THE
ADOPTION OF ARTIFICIAL INTELLIGENCE (AI) TECHNOLOGY***

(A Study on Accounting Students of the Faculty of Business and Economics, Sanata Dharma University, Class of 2022-2023)

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This study aimed to analyze the effect of technology usefulness and ease of use on the adoption of artificial intelligence (AI) technology. Students generally had close familiarity with digital technology; however, their levels of understanding, readiness, and acceptance of AI technology still varied. The ability to adopt technology had the potential to improve effectiveness and productivity when supported by adequate training.

This study used a quantitative approach with a descriptive method. The respondents were active students of the Accounting Study Program at Sanata Dharma University from the 2022–2023 cohort. The sampling technique used was purposive sampling, with a total sample of 191 respondents. Data were collected through an online questionnaire distributed via Google Forms. The collected data were processed and analyzed using PLS-SEM. The Partial Least Squares–Structural Equation Modeling (PLS-SEM) method was used in this study because it was suitable for analyzing the relationships between variables measured through several indicators in the research model.

The results of this study showed that technology usefulness had an effect on the adoption of artificial intelligence (AI) technology. Technology ease of use also had an effect on the adoption of artificial intelligence (AI) technology. This study proved that technology usefulness and ease of use played a role in the adoption of artificial intelligence (AI) technology.

Keywords: *Technology Usefulness, Ease of Use, AI Adoption, Accounting*