

ABSTRAK

PENGARUH PEMAHAMAN AKUNTANSI, KONDISI YANG MEMFASILITASI, *COMPUTER SELF EFFICACY*, *COMPUTER ANXIETY*, DAN *COMPUTER ATTITUDE* TERHADAP MINAT MAHASISWA DALAM MENGGUNAKAN *SOFTWARE* AKUNTANSI

Studi Empiris Mahasiswa Program Studi Akuntansi Angkatan 2022-2023
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Perkembangan teknologi digital yang semakin pesat mendorong berbagai sektor, termasuk bidang bisnis, keuangan, dan pendidikan, untuk beralih ke sistem berbasis teknologi, salah satunya melalui pemanfaatan *software* akuntansi. Perguruan tinggi turut memanfaatkan berbagai aplikasi akuntansi dalam proses pembelajaran untuk menambah pengetahuan dan pengalaman mahasiswa, sehingga diharapkan dapat mendorong minat mereka dalam menggunakan *software* akuntansi. Penelitian ini bertujuan untuk mengetahui pengaruh pemahaman akuntansi, kondisi yang memfasilitasi, *computer self-efficacy*, *computer anxiety*, dan *computer attitude* terhadap minat mahasiswa dalam menggunakan *software* akuntansi.

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian studi empiris. Data primer diperoleh melalui penyebaran kuesioner kepada mahasiswa Program Studi Akuntansi Universitas Sanata Dharma angkatan 2022 dan 2023. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* dengan jumlah sampel sebanyak 203 responden. Data yang terkumpul kemudian dianalisis menggunakan teknik analisis regresi linear berganda dengan menggunakan aplikasi SPSS versi 25. Hasil penelitian menunjukkan bahwa pemahaman akuntansi, kondisi yang memfasilitasi, *computer self-efficacy*, *computer anxiety*, dan *computer attitude* berpengaruh positif terhadap minat mahasiswa Program Studi Akuntansi Universitas Sanata Dharma dalam menggunakan *software* akuntansi.

Kata Kunci: pemahaman akuntansi, kondisi yang memfasilitasi, *computer self-efficacy*, *computer anxiety*, *computer attitude*, minat menggunakan *software* akuntansi

ABSTRACT

***THE INFLUENCE OF UNDERSTANDING OF ACCOUNTING,
FACILITATING CONDITIONS, COMPUTER SELF-EFFICACY,
COMPUTER ANXIETY AND COMPUTER ATTITUDE ON STUDENTS
INTEREST IN USING ACCOUNTING SOFTWARE***

*Empirical Study of Accounting Program Students, Class of 2022-2023, Sanata
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The rapid advancement of digital technology is driving various sectors including business, finance, and education to transition to technology-based systems, one of which is through the use of accounting software. Higher education institutions are also utilizing various accounting applications in the learning process to enhance students' knowledge and experience, with the hope of fostering their interest in using accounting software. This study aims to determine the influence of accounting comprehension, facilitating conditions, computer self-efficacy, computer anxiety, and computer attitude on students' interest in using accounting software.

This study employs a quantitative approach using an empirical research design. Primary data were collected through a questionnaire distributed to students in the Accounting Program at Sanata Dharma University from the 2022 and 2023 cohorts. The sampling technique used was purposive sampling, with a sample size of 203 respondents. The collected data were then analyzed using multiple linear regression analysis with SPSS version 25. The results indicate that accounting knowledge, facilitating conditions, computer self-efficacy, computer anxiety, and computer attitude have a positive effect on the interest of students in the Accounting Program at Sanata Dharma University in using accounting software.

Keywords: *accounting understanding, facilitating conditions, computer self-efficacy, computer anxiety, computer attitude, interest in using accounting software*