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

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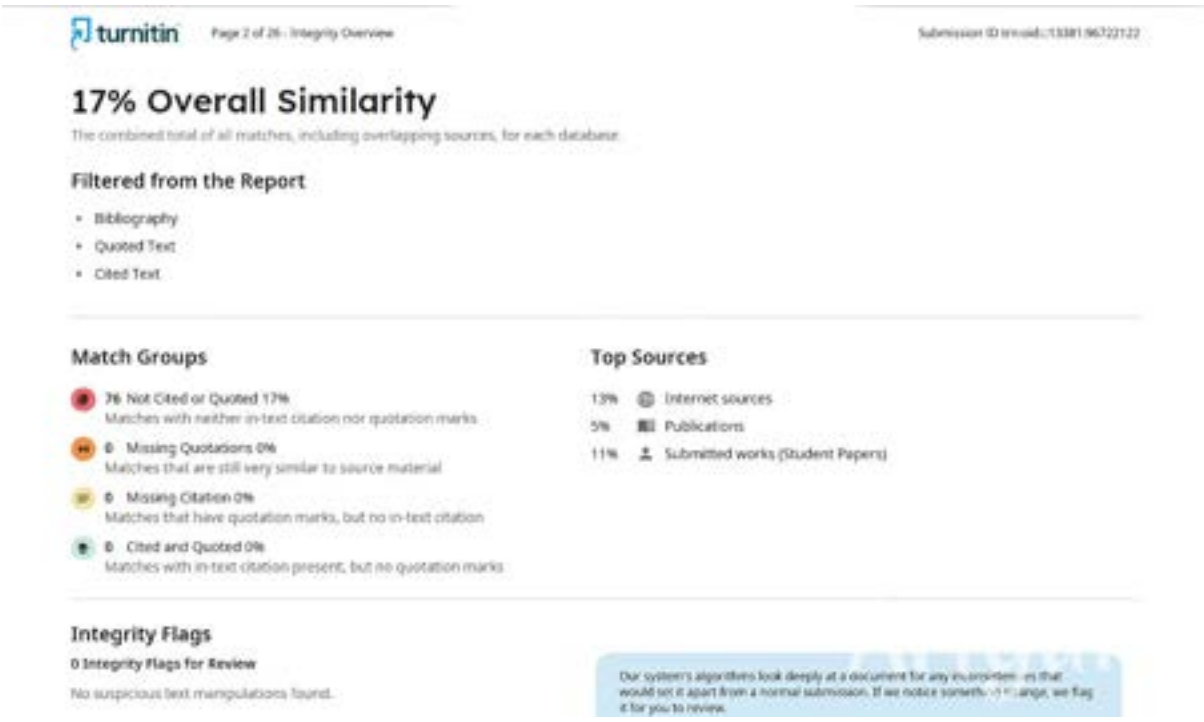
PLAGIARISM CHECK RESULT

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



GPT ANTI-PLAGIARISM CHECK RESULT

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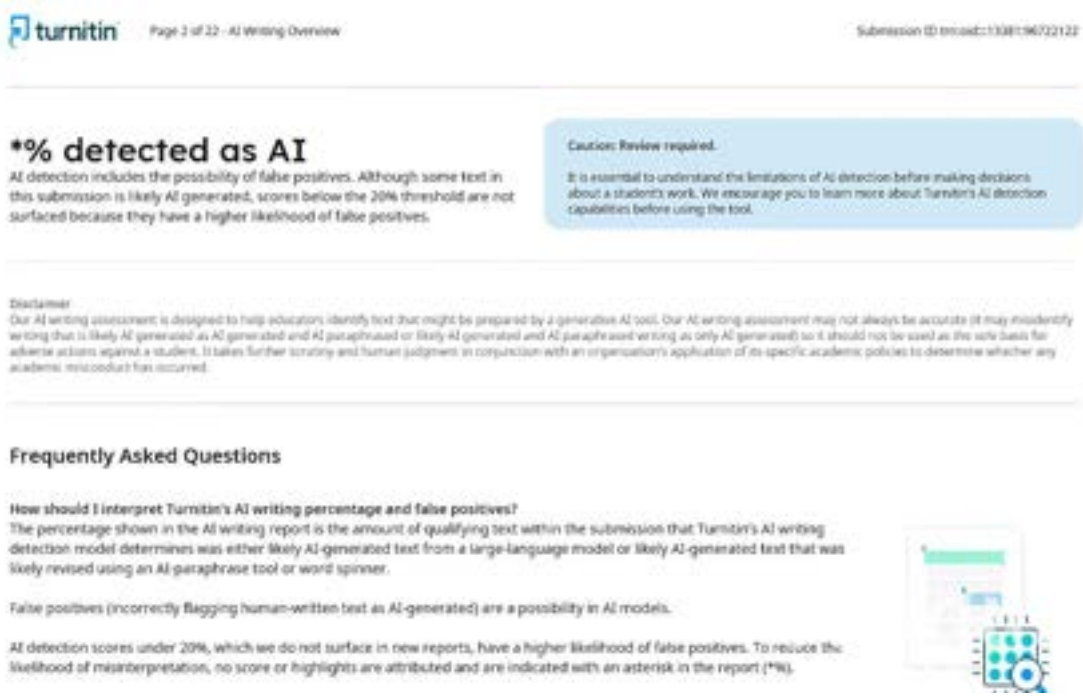

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ABSTRACT

The development of information technology has significantly transformed modern accounting practices, including the use of accounting software to improve efficiency and accuracy. However, not all accounting students show a high level of interest in using such applications. This study aims to analyze the influence of computer anxiety, computer self-efficacy, and basic accounting knowledge on students' interest in using accounting software. The theoretical framework used in this research includes the *Technology Acceptance Model* and *Computer Self-Efficacy Theory*. This study adopts a quantitative approach using a survey method involving 200 accounting students who have taken or are currently taking computer accounting courses. The data were analyzed using validity and reliability tests, classical assumption tests, as well as hypothesis testing through t-test and F-test. The results indicate that computer anxiety does not have a significant effect on students' interest in using accounting software. In contrast, computer self-efficacy and basic accounting understanding have a positive and significant impact. This suggests that students' confidence in using computers and their mastery of accounting concepts play a crucial role in fostering interest in the use of accounting applications. This study recommends that educational institutions provide practical training and application-based learning to enhance students' readiness for the digital workforce.

Keywords: *Computer Anxiety, Computer Self-Efficacy, Accounting Understanding, Interest, Accounting Software*

INTISARI

Perkembangan teknologi informasi telah mengubah praktik akuntansi modern secara signifikan, termasuk penggunaan perangkat lunak akuntansi untuk meningkatkan efisiensi dan akurasi. Namun, tidak semua mahasiswa akuntansi menunjukkan minat yang tinggi untuk menggunakan aplikasi tersebut. Penelitian ini bertujuan untuk menganalisis pengaruh kecemasan berkomputer *(computer anxiety),* efikasi diri dalam berkomputer (*computer self-efficacy)*, dan pengetahuan dasar akuntansi terhadap minat mahasiswa menggunakan software akuntansi. Kerangka teori yang digunakan dalam penelitian ini meliputi *Technology Acceptance Model* dan *Computer Self-Efficacy Theory*. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei yang melibatkan 200 mahasiswa akuntansi yang telah atau sedang mengambil mata kuliah komputer akuntansi. Data dianalisis dengan menggunakan uji validitas dan reliabilitas, uji asumsi klasik, serta uji hipotesis melalui uji t dan uji F. Hasil penelitian menunjukkan bahwa kecemasan berkomputer (*computer anxiety)* tidak memiliki pengaruh yang signifikan terhadap minat mahasiswa untuk menggunakan software akuntansi. Sebaliknya, efikasi diri dalam berkomputer (*computer self-efficacy)* dan pemahaman akuntansi dasar memiliki pengaruh positif dan signifikan. Hal ini menunjukkan bahwa kepercayaan diri mahasiswa dalam menggunakan komputer dan penguasaan konsep akuntansi memainkan peran penting dalam menumbuhkan minat penggunaan aplikasi akuntansi. Penelitian ini merekomendasikan agar institusi pendidikan memberikan pelatihan praktis dan pembelajaran berbasis aplikasi untuk meningkatkan kesiapan mahasiswa dalam menghadapi dunia kerja digital.

Kata kunci: *Kecemasan Berkomputer (computer anxiety), Efikasi Diri dalam Berkomputer (computer self-efficacy), Pemahaman Akuntansi, Minat, Perangkat Lunak Akuntansi*