

ADOPSI AUTOMATED ACCOUNTING OLEH AUDITOR EKSTERNAL: PENDEKATAN UNIFIED THEORY OF ACCEPTANCE AND USE OF TECHNOLOGY

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ABSTRACT

This research aims is to analyze the factors that influence the auditor's attitude towards the use of Automated Accounting for external auditors who have worked in public accounting firms in Jakarta area using UTAUT's (Unified Theory of Acceptance and Use of Technology) approach.. This research distributed questionnaires to external auditors n the Jakarta area. The sampling method used random sampling and received 103 survey responses from external auditors in Jakarta. The data is analyzed using the Partial Least Square (PLS) with the help of the Smart PLS 3.3.2 program. The results of the hypothesis tests show that the result of t count for Performance Expectancy:2,599, the Social Influence:2.151, and the Facilitating Conditions:3.487 while Effort Expectancy:1.380. It can be concluded that Performance Expectancy, Social Influence, Facilitating Conditions affect the Behavioral Intention.

Keywords: Automated Accounting, Unified Theory of Acceptance and Use of Technology, External Auditor.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang mempengaruhi sikap auditor terhadap Penggunaan *Automated Accounting* pada Auditor Eksternal yang telah bekerja di Kantor Akuntan Publik (KAP) di wilayah Jakarta dengan menggunakan pendekatan UTAUT Model (*Unified Theory of Acceptance and Use of Technology*). Penelitian ini dilaksanakan dengan menyebarkan kuesioner pada Auditor yang bekerja di KAP wilayah Jakarta. Metode pengambilan sampel yang digunakan adalah *random sampling* dengan data yang diperoleh sebanyak 103 responden. Data tersebut dianalisis dengan menggunakan *Partial Least Square* (PLS) dengan bantuan program Smart PLS 3.3.2. Hasil pengujian hipotesis menunjukkan bahwa hasil t hitung untuk *Performance Expectancy*: 2.599, *Social Influence*: 2.151, dan *Facilitating Conditions*: 3.487 sementara *Effort Expectancy* memiliki hasil t hitung 1.380 sehingga dapat disimpulkan variabel *Performance Expectancy*, *Social Influence*, dan *Facilitating Conditions* berpengaruh pada *Behavioral Intention*.

Kata Kunci: *Automated Accounting, Unified Theory of Acceptance and Use of Technology, Auditor Eksternal.*