

ABSTRACT

Meldaria Manullang. 301 1021 009. 2016. *The Effect of Computer Anxiety and Computer Attitude on the User Expertise of Accounting Software.*

The purpose of this study is to review the effect of computer anxiety and computer attitude on the user expertise of accounting software. This study is conducted at Economics Faculty, Accounting Major, Universitas Bangka Belitung. The population of this study is semester student V, VII, IX, XI, and semester XIII. The sampling technique of this study uses convenience sampling, it is a technique of selecting sampel in which the researcher does not have any consideration expect based on convenience only. It is conducted a descriptive quantitative analysis to test validity, reliability, classical assumption test (normality test, multicollinearity test and heteroscedasticity test) using SPSS software version 20. The result of this study shows that computer anxiety has negative effect on the user expertise of accounting software. The result of this study also shows that computer attitude has positive effect on the user expertise of accounting software. Simultaneously, computer anxiety and computer attitude have effect on the user of accounting software.

Keywords : computer anxiety, computer attitude, user expertise of accounting software

INTISARI

Meldaria manullang. 301 1021 009. 2016. Pengaruh *Computer Anxiety* dan *Computer Attitude* Terhadap Keahlian Pemakai *Software* Akuntansi

Penelitian ini bertujuan untuk menguji pengaruh *Computer Anxiety* terhadap keahlian pemakai *software* akuntansi dan pengaruh *Computer Attitude* terhadap keahlian pemakai *software* akuntansi. Penelitian ini dilaksanakan di Fakultas Ekonomi Jurusan Akuntansi Universitas Bangka Belitung. Populasi dalam penelitian ini adalah mahasiswa semester V, semester VII, semester IX, semester XI dan semester XIII. Teknik pengambilan sampel dalam penelitian ini menggunakan *convenience sampling* yaitu teknik dalam memilih sampel dimana peneliti tidak mempunyai pertimbangan lain kecuali berdasarkan kemudahan saja. Dilakukan analisis deskriptif kuantitatif dengan menguji Validitas, Reliabilitas, Uji Asumsi Klasik (Uji Normalitas, Uji Multikolinearitas dan Uji Heteroskedastisitas) dengan bantuan *Software* SPSS versi 20. Hasil penelitian ini membuktikan bahwa *Computer Anxiety* berpengaruh negatif terhadap keahlian pemakai *software* akuntansi. Hasil penelitian ini juga menunjukkan bahwa *Computer Attitude* berpengaruh positif terhadap keahlian pemakai *software* akuntansi. *Computer anxiety* dan *computer attitude* secara simultan berpengaruh terhadap keahlian pemakai *software* akuntansi.

Kata Kunci: *Computer Anxiety*, *Computer Attitude*, Keahlian Pemakai *Software* Akuntansi