ABSTRACT

This study aims to determine why someone using Pernyataan Standar Akuntansi Keuangan (PSAK) No. 45 revision in 2011 for non-profit organizations. This study combines the Theory of Planned Behavior (TPB) with the Technology Acceptance Model (TAM) with variables such as the perceived usefulness, perceived ease of use, attitude, subjective norm, perceived behavioral control, intentions and actual behavior to use PSAK 45. The object of this research is the employee financial of Airlangga University.

This research data collection using questionnaires, while the sampling technique used is saturated sample or census. The techniques used for the relatively few respondents, besides the technique could also describe the state of the population with more reliable. Total respondents that exist in this study as many as 30 people. The collected data is then processed using the Smart PLS application 2.0.

Hypothesis testing results, first, perceived usefulness significantly influence to the attitudes, second, perceived ease of use significantly influence to the attitude, third, attitude insignificantly influence to intention, fourth subjective norms significantly influence to intention, fifth, perceived behavioral control significantly influence to intention, sixth, intentions significantly influence to actual behavior, seventh, attitude can not mediate the influence of perceived usefulness to intentions, eighth, attitude can not mediate the influence of perceived ease of use to intention, ninth, intentions can not mediate influence of attitude to actual behavior, tenth, intentions can mediate the influence of subjective norms to actual behavior, and eleventh, intentions can mediate the influence of perceived behavioral control to actual behavior.

Keywords: PSAK 45 revisions in 2011, Theory of Planned Behavior (TPB), Technology Acceptance Model (TAM), perceived usefulness, perceived ease of use, attitude, subjective norm, perceived behavioral control, intention, and actual behavior