

## **ABSTRACT**

*Perceived Usefulness (PU), Perceived Ease of Use (PEOU), and Complexity is the basis for a decision of the auditors in decided Acceptance of TABK on the model of the Technology Acceptance Model (TAM). The existence of Perceived Usefulness (PU) in matters relation of the dimentions of enhanced performance and productivity will make the auditors use Acceptance of TABK. Perceived Ease of Use (PEOU), through their knowledge, ease of operation, and the need for the work that is free from businesses that facilitate the use of information systems being used will make the auditors Acceptance of TABK. Complexity is a hassle on infrastructure and the required time factor affecting the use of Acceptance of TABK. Results of this study are carried out through the delivery of questionnaires to the auditor at the Badan Pengawasan Keuangan dan Pembangunan (BPKP), confirm that there is significant Perceived Usefulness (PU) and Perceived Ease of Use (PEOU) against Acceptance of TABK and Complexity makes the auditors didn't Acceptance of TABK*

*Keywords: Perceived Usefulness, Perceived Ease of Use, Complexity, Acceptance of TABK*



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## ABSTRAK

*Perceived Usefulness* (PU) dan *Perceived Ease of Use* (PEOU), serta *Complexity* merupakan dasar pengambilan keputusan dari auditor dalam memutuskan Penerimaan Teknik Audit Berbantuan Komputer (TABK) pada model *Technology Acceptance Model* (TAM). Adanya *Perceived Usefulness* (PU) dalam hal terkait dimensi peningkatan kinerja dan produktivitas akan membuat para auditor menggunakan dan menerima Teknik Audit Berbantuan Komputer (TABK). *Perceived Ease of Use* (PEOU), melalui adanya pengetahuan, kemudahan dalam pengoperasian, dan kebutuhan akan hasil kerja yang terbebas dari usaha sehingga memperlancar penggunaan sistem informasi yang digunakan akan membuat para auditor melakukan Penerimaan Teknik Audit Berbantuan Komputer (TABK). *Complexity* merupakan kerumitan atas sarana dan prasarana serta faktor waktu yang dibutuhkan mempengaruhi penggunaan Teknik Audit Berbantuan Komputer (TABK). Hasil penelitian ini yang dilaksanakan melalui penyampaian kuesioner kepada para auditor pada Badan Pengawasan Keuangan dan Pembangunan (BPKP) R.I, mengkonfirmasi bahwa terdapat pengaruh *Perceived Usefulness* (PU) dan *Perceived Ease of Use* (PEOU) terhadap Penerimaan Teknik Audit Berbantuan Komputer (TABK) dan *Complexity* yang rumit membuat para auditor tidak melakukan Penerimaan Teknik Audit Berbantuan Komputer (TABK).

Kata Kunci: *Perceived Usefulness*, *Perceived Ease of Use*, *Complexity*, Penerimaan Teknik Audit Berbantuan Komputer (TABK)

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