

ABSTRACT

This study aims to determine the effect of Attitudes, Subjective Norms, and Behavior Control based on Perceptions of the Use of Accounting Information. The object of this research is the Legislative Member of DPR RI-Golkar faction located in Jakarta. This research was conducted on 40 respondents by using quota sampling technique.

The results of this study show that overall, Attitude, Subjective, and Behavioral Control variables significantly influence User Perceptions, and User Perceptions variables are significant to the Use of Accounting Information to Legislative Members of DPR RI-Golkar Faction. This is proven by the hypothesis test results of each variable comparing the path to show the weak, low, and strong correlation values for each variable.

Keywords: Attitude, Subjective Norm, Behavioural Control, Perception Users, Perceived Usefulness of Accounting Information



UNIVERSITAS
MERCU BUANA