

ABSTRACT

This study aims to analyze accounting students' perceptions of the implementation of cloud accounting in Java Island. The sample in this research consists of accounting students in Java, selected using convenience sampling. Java was chosen as the population area due to its large number of higher education institutions and its relatively fast response to technological developments. Accounting students were selected as the sample because their educational background emphasizes technical aspects of accounting. A total of 124 accounting student samples were collected over one month, from May 14, 2025, to June 14, 2025. The sampling method used was non-probability sampling with a convenience sampling technique.

The analytical method employed in this study is path analysis using SPSS 26 software. This research uses primary data obtained through questionnaires filled out by accounting students in Java.

Based on the research findings, it is identified that the perceived ease of use variable has a positive effect on perceived usefulness. The perceived usefulness and perceived ease of use variables both influence attitude toward using. The attitude toward using variable has a positive effect on the implementation of cloud accounting. Furthermore, the attitude toward using variable mediates the relationship between perceived usefulness and the implementation of cloud accounting, as well as between perceived ease of use and the implementation of cloud accounting

Keywords : *Cloud Accounting, Cloud Computing, and Technology Acceptance Model*