

ABSTRACT

The purpose of this study is to identify the factors that influence the intention of MSMEs in Semarang City to adopt cloud accounting technology. This study uses the variables of Perceived Ease of Use, Perceived Usefulness, and Compliance Support based on the Technology Acceptance Model (TAM). This research uses primary data obtained from questionnaires distributed to MSMEs owners in Semarang City as research respondents. By using a purposive sampling technique in sample selection, 160 samples were obtained. The data analysis technique used the Structural Equation Model–Partial Least Square (SEM-PLS) with a data processing application, SmartPLS 4.0. The results showed that the Perceived Ease of Use variable has a positive and significant effect on behavioral intention, and the Perceived Usefulness variable also has a positive and significant effect on the intention to adopt cloud accounting technology. Meanwhile, the Compliance Support variable was found to have no effect on the intention of MSMEs to adopt cloud accounting technology. This study is limited by an unbalanced composition of respondents, with the sample being predominantly composed of micro enterprises and MSMEs that have not adopted cloud accounting technology. Future research is encouraged to use a more balanced sample distribution.

Keywords: MSMEs, Cloud Accounting, Perceived Ease of Use, Perceived Usefulness, Compliance Support

