

ABSTRACT

This study aims to analyze the factors influencing the behavioral intentions of accounting students at Diponegoro University to use ChatGPT as a learning tool, using the Unified Theory of Acceptance and Use of Technology (UTAUT) 3. This framework evaluates the influence of performance expectancy, effort expectancy, social influence, facilitating conditions, hedonic motivation, price value, habit, and personal innovativeness on behavioral intention, as well as their impact on actual ChatGPT usage behavior.

This study employed a quantitative approach involving a sample of 301 accounting students at Diponegoro University who had prior experience using ChatGPT. Data were collected via an online questionnaire and analyzed using the Partial Least Squares-Structural Equation Modeling (PLS-SEM) method with the assistance of SmartPLS 4 software.

The results indicate that performance expectations, effort expectations, social influence, facilitating conditions, habits, and personal innovativeness have a positive and significant effect on students' behavioral intentions to use ChatGPT. Furthermore, behavioral intentions were found to have a significant positive effect on actual ChatGPT usage behavior. Conversely, hedonic motivation and price were found to have no significant effect on behavioral intentions. These findings confirm that the adoption of ChatGPT among accounting students is driven more by functional benefits and habits than by factors such as pleasure or cost.

Keywords: *UTAUT 3, ChatGPT, Behavioral Intention, Use Behavior, Performance Expectancy, Effort Expectancy, Social Influence, Facilitating Conditions, Habit, Price Value, Hedonic Motivation, Personal Innovativeness.*