

ABSTRACT

The development of science and technology is increasingly sophisticated, resulting in dissemination of information and telecommunication access faster and easier. Internet is one of the technology product. The use of internet particularly in higher education has been pervasive. Internet can help university students with browsing information activities about their study. This study use contingency theory which examines some factors that can affect accounting student's internet use. The research model includes Internet Usage as the dependent variable. Meanwhile, the independent variables are instruction of lecturer, availability, outcome expectations, internet self-efficacy and peer group.

This study is a quantitative research, which employed questionnaire survey that was administered to 150 undergraduate students at Accounting Department, Diponegoro University. The samples are divided into three grade, 2009, 2010 dan 2011. Data processing device is SPSS version 16 with Multiple Linier Regression.

The result of this study suggest that instruction of lecturer, availability, outcome expectations, internet self-efficacy and peer group. are influences the internet usage. In conclusion, despite of abundant benefits of the internet, university students may not be interested to use it unless the lecturers ask them to do so and university provides the facilities. Students's self-efficacy and outcome expectation based on internal self-concept also play an essential role in the internet usage. Peer group as an external factor also had an effect of internet usage.

Keywords: contingency theory, internet usage, accounting students, instruction of lecturer, peer group, internet self-efficacy, outcome exectation, availability.