

**ANALISIS FAKTOR-FAKTOR YANG MEMENGARUHI KEPUASAN  
PEMBELAJARAN ONLINE PADA MAHASISWA AKUNTANSI DI  
INDONESIA**

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**INTISARI**

Penelitian ini bertujuan untuk menganalisis pengaruh literasi digital, kesiapan belajar *online*, persepsi atas kinerja dosen dan tingkat mata kuliah terhadap kepuasan belajar *online* mahasiswa akuntansi. Kesiapan belajar *online* mahasiswa dapat diukur menggunakan lima dimensi, yaitu *computer/Internet self-efficacy*, *self-directed learning*, *learner control*, motivasi belajar, dan *online communication self-efficacy*. Sampel dalam penelitian ini adalah mahasiswa akuntansi program sarjana di Indonesia yang sudah pernah melakukan pembelajaran *online* pada mata kuliah akuntansi, dengan jumlah sampel sebanyak 280 responden. Hasil yang didapat dari kuesioner kemudian diolah menggunakan analisis regresi linier berganda dengan menggunakan IBM SPSS 21. Hasil penelitian menunjukkan bahwa *learner control* dan persepsi atas kinerja dosen berpengaruh secara signifikan terhadap kepuasan belajar. Faktor literasi digital, *computer/internet self-efficacy*, *self-directed learning*, motivasi belajar, dan *online communication self-efficacy* tidak memiliki kecenderungan untuk memengaruhi kepuasan belajar *online*.

Kata kunci: kepuasan belajar online, kesiapan belajar online, pendidikan akuntansi.

***ANALYSIS OF FACTORS AFFECTING ONLINE LEARNING  
SATISFACTION IN ACCOUNTING STUDENTS IN INDONESIA***

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***ABSTRACT***

*This study aims to analyze the effect of digital literacy, online learning readiness, perception of lecturer performance, and course level on online learning satisfaction in accounting students. Students' online learning readiness can be measured using five dimensions: computer/Internet self-efficacy, self-directed learning, learner control, motivation for learning, and online communication self-efficacy. The sample in this study were undergraduate accounting students in Indonesia who had studied online in accounting courses, with a total sample of 280 respondents. The result that obtained from the questionnaire processed using multiple linear regression analysis with IBM SPSS 21 software. The result of this research indicate that learner control and lecturer performance have a significant effect on online learning satisfaction. Digital literacy, computer/internet self-efficacy, self-directed learning, motivation for learning, and online communication self-efficacy factors do not have a tendency to influence online learning satisfaction.*

*Keywords: online learning satisfaction, online learning readiness, accounting education.*