The Influence of Startup Development and The Use of Accounting Information Systems on Business Decisions for Accounting Students

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Abstract

Research aim : *The purpose of this research is to see how much influence the development of startups and the use of accounting information systems have on business decisions for accounting students.*

Design/Method/Approach : *The research method used is quantitative with an associative approach. The sample collection used the purposive sampling method which has criteria namely accounting students at the Nusantara PGRI Kediri University who must have received courses in accounting information systems and entrepreneurship. The total population is 174 students while the sample obtained is only 121 sources. Samples were collected by distributing questionnaires to informants using the Google form with statements that had been tested for validity and reliability. To test the hypothesis using multiple linear regression tests through the SPSS application.*

Research Finding : *The results of this study state that business decisions for accounting students are strongly influenced by the development of startups and the use of accounting information systems.*

Theoretical contribution/Originality : *-*

Practitionel/Policy implication : *-*

Research limitation : *-*

Keywords: *Startup, Accounting Information System, Business Decisions*

1. Introduction

With the rapid development of technology in society, this will have a significant impact on economic growth. The rapid development of technology is currently triggering many new company ideas in the field of technology that have sprung up or are better known as startup companies. A startup company is referred to as a company that has not been built for a long time and is still in the pioneering stage, but this type of business does not apply to all fields, this type of business is more suitable for companies that use internet developments such as the fields of technology and information [1] . In our own country, startup companies have become a trend and continue to increase. Among the many startup businesses that are formed, it does not guarantee the many successful startup businesses because many startup businesses have failed. There have been more than 1500 local startup businesses that have been formed in

Indonesia now [2]. Some startup businesses in Indonesia that have seen success in society, namely Shopee, Traveloka, Go-jek, Tokopedia, etc.

Basically, the indicators of startup development are the strength of the business owner, market potential, the concept of the business, market competition, consumer attractiveness, and business strategy [3]. Building a startup business is arguably a promising business in the current era. This is due to the impact of internet usage which continues to increase. With this startup business, it can provide convenience and great opportunities to start a business. So that it will help in terms of suppressing unemployment by pioneering new jobs for individuals and people out there. Building a startup business requires creative ideas in order to compete with competitors. Therefore, the startup business is a suitable place for students to develop their business and creativity. Because it is believed that students are more aware about current technological developments and are able to keep up with future technological developments.

The existence of technology now that is growing makes many advantages that can be obtained from a startup business. Among them is the broad business reach because this startup business uses an application or website with an internet network to run its business. For example, the Go-jek company, which can reach various regions and can create jobs for all people, only on condition that they have a smartphone to run this business. Working time in this startup business is more flexible and can be done anywhere and anytime. In addition, this startup business also has a pleasant work environment. You don't have to work in an office and you can wear clothes that are free and relaxed. These advantages make students more suitable for building or working in startup businesses. From the statement listed above, it is supported by research that has been carried out by [4], according to which generations Y and Z choose a career in the startup field because they are influenced by their perceptions of startups.

In running a startup business, really need information for the decision making process. This information is obtained through a process in the information system. An information system is a concept created for basic considerations in evaluating systems that provide various information for the benefit of management in various company operational needs [5]. Management really needs correct, accurate, and timely information. Information systems that are usually used in business and play a very important role in business development are called accounting information systems. According to [6] an accounting information system is a system that is used as a means for processing accounting and financial data, both storing, recording, and collecting data and then processing it to become information so that it can be used in terms of making the right decisions for parties management.

The indicators for using an accounting information system are its usefulness, economical use, reliability, availability, and timeliness [7]. When compared to manual data processing, it may no longer be accurate and recording errors often occur. Therefore, the current existence of SIA has a very important impact on the company. With the existence of an accounting information system in the company, the information process becomes more effective and efficient so that the results obtained are in accordance with the company's goals. In addition, the existence of an accounting information system has an impact on increasing company performance. The use of an accounting information system is one of the factors for running a business easily. So, it can be said that the use of this accounting information system has a good impact on the decision to run a business. The good impact of using the accounting information system has been proven by [8] who have conducted research beforehand. According to [8] that interest in entrepreneurship is very positively and significantly influenced by understanding accounting information systems. From this statement it can be concluded that if you have a

high understanding of accounting information systems, the desire of students to run a business will also increase.

The country's economy can be improved in various ways, for example by creating as many jobs as possible. This will not happen if students only depend on available jobs. Of course students as the younger generation must be able to see opportunities to create a new business with innovation and creativity. Through the development of startups and the use of this accounting information system, it can help students build new businesses more easily. According to [9] there are several indicators of a person's attitude in doing business, namely they must have self-confidence and optimism, are task and result oriented, must dare to take risks and like challenges, must have a leadership spirit, be able to develop their creativity, and must also have a vision and perspective on the future.

Students have an important task to create jobs, one of which is by building a startup business. The influence of startup development and the use of accounting information systems has the potential to influence students in terms of starting a business. Therefore the purpose of this research is to see how much business decisions for accounting students are influenced by the startup development and the use of accounting information systems. The scope of this research is limited to researching accounting students at Nusantara PGRI Kediri University who have taken courses in accounting information systems and entrepreneurship.

1.1. Statement of Problem

Based on the introduction, the statement of problem in this research is:
1. Does startup development partially affect business decisions for accounting students?
2. Does the use of accounting information systems partially affect business decisions for accounting students?
3. Does the startup development and the use of accounting information systems simultaneously affect business decisions for accounting students?

1.2. Research Objectives

The purpose of this research is as follows:
1. To test and analyze partially the influence of startup development on business decisions for accounting students.
2. To test and analyze partially the influence of using accounting information systems on business decision for accounting students.
3. To test and analyze simultaneously the influence of startup development and the use of accounting information systems on business decisions for accounting students.

2. Method

The research method used is an associative quantitative approach. Associative research means that the implementation of this research is aimed at knowing, explaining, predicting and controlling a problem by asking the influence of two or more variables through a test [10]. Where in this research will examine the relationship of each variable and will be presented in a structured and factual manner. There are three variables that will be tested for the independent variables, there are startup development variables and the use of accounting information systems, while for the dependent variable, there are business decision variables. The type of data in this study uses quantitative data types for primary data. What is referred to as primary data here is the acquisition of respondents' answers obtained through distributing

questionnaires. Then measure the primary data using a likert scale score of 1-5. Starting with point 1 Strongly Disagree, point 2 Disagree, point 3 Neutral, point 4 Agree, and point 5 Strongly Agree. The statements compiled in this questionnaire are based on the indicators in each variable.

Distributing questionnaires using one of the google platforms, namely the google form, is a sample data collection method used by researchers for this research process. The data survey was conducted during October 2022. The research population that must be studied is all Accounting students at the Nusantara PGRI Kediri University, namely 174 students. The technique used to obtain the sample is purposive sampling method. According to [11] purposive sampling is a technique for determining a sample through several things that must be considered or have certain criteria. For example, what is being considered in this study is that respondents must be Accounting students at Nusantara PGRI Kediri University in 2019 and 2020 and must have passed the Accounting Information Systems and Entrepreneurship courses. For determining the number of samples according to (Gay and Dehl, 1996) in [12] if the research is comparative, then the number of samples used is at least 30 subjects per group. In this research, the slovin formula was used to determine the number of samples. From a population of 175 students, the resulting sample from this questionnaire was 121 respondents.

Each statement in this questionnaire has been tested for validity and reliability. The validity test is an analytical tool to be used in measuring each statement item so that it can be known whether it is valid or not and the reliability test is an analytical tool to be used in showing the level of consistency and stability of a data in the form of the perceived value of each variable, both the independent variable and the dependent variable [6]. Meanwhile, the analysis technique uses multiple linear regression analysis. The function of this analysis is to see the effect of two variables, namely startup development (X1) and Accounting Information Systems (X2) on business decisions for Accounting students (Y). Because this research used multiple linear regression analysis, it requires a classic assumption test. In the classic assumption test there are three types of tests used in this research including the data normality test which aims to test whether the data distribution can be normally distributed or not [13]. In addition, the multicollinearity test was used to test whether the regression model found a correlation between the independent variables [12]. Furthermore, using the heteroscedasticity test is used to test whether in the regression model there is an inequality of variance from the residual one observation to another observation [14].

Next, various kinds of statistical tests are needed in order to be able to test the level of significance or closeness of the effect of the independent variable on the dependent variable. The hypothesis of this study was tested using a partial test and simultaneous test. The partial test (T test) is used to test whether the development of startups and the use of Accounting Information Systems can partially and significantly affect business decisions for Accounting students. While the use of the simultaneous test (F test) is to test whether business decisions for accounting students are simultaneously influenced by the development of startups and the use of Accounting Information Systems. The next step in this data analysis is to determine the value of the coefficient of determination (R2) by showing how far the ability of the independent variable is to explain the variation of the dependent variable.

3. Results and Discussion

From the distribution of questionnaires that had been carried out to Accounting students at the Nusantara PGRI Kediri University, the results obtained were 121 respondents. Through

the data on the google form, it can be seen that the majority of the respondents studied came from the 2019 and 2020 class years.

To test the validity of the questionnaire statements, data validity tests must be used. In testing this data, the Pearson Correlation approach is used. If the results of the correlation (Pearson Correlation) of the total of each statement or the value of r count exceeds the value of r table, it can be said that the use of this questionnaire is valid and vice versa [15].

Table 1. Result of Validity Test

No.	Variables	Statement	R Count	R Table	Description
1	Startup Development (X1)	PS.1	0,642	0,266	Valid
		PS.2	0,434	0,266	Valid
		PS.3	0,634	0,266	Valid
		PS.4	0,702	0,266	Valid
		PS.5	0,818	0,266	Valid
		PS.6	0,82	0,266	Valid
		PS.7	0,851	0,266	Valid
		PS.8	0,77	0,266	Valid
		PS.9	0,755	0,266	Valid
		PS.10	0,776	0,266	Valid
		PS.11	0,854	0,266	Valid
		PS.12	0,778	0,266	Valid
2	Accounting Information System (X2)	SIA.1	0,735	0,266	Valid
		SIA.2	0,781	0,266	Valid
		SIA.3	0,804	0,266	Valid
		SIA.4	0,693	0,266	Valid
		SIA.5	0,82	0,266	Valid
		SIA.6	0,756	0,266	Valid
		SIA.7	0,878	0,266	Valid
		SIA.8	0,673	0,266	Valid
		SIA.9	0,792	0,266	Valid
		SIA.10	0,747	0,266	Valid
3	Business Decision (Y)	KB.1	0,723	0,266	Valid
		KB.2	0,687	0,266	Valid
		KB.3	0,751	0,266	Valid
		KB.4	0,7	0,266	Valid
		KB.5	0,771	0,266	Valid
		KB.6	0,693	0,266	Valid
		KB.7	0,748	0,266	Valid

No.	Variables	Statement	R Count	R Table	Description
		KB.8	0,676	0,266	Valid
		KB.9	0,822	0,266	Valid
		KB.10	0,734	0,266	Valid
		KB.11	0,765	0,266	Valid
		KB.12	0,753	0,266	Valid

Source: Data Processing, 2022

Judging from table 1 which has been presented, it can be concluded that the research instrument consists of statements on the variables of startup development (X1), accounting information systems (X2), and business decisions (Y) which have an r count value greater than r table so that statements from the indicators used in this research have fulfilled the data validity requirements.

A statement in this research can be used many times and can be trusted as a tool for data collection, it is necessary to use a data reliability test. This reliability test was measured using the cronbach alpha method. According to [11] a statement can be said to be reliable if the Cronbach alpha value is greater than 0.06.

Table 2. Result reliability test

Variables	Cronbach Alpha	N of Items	Description
Startup Development (X1)	0,922	12	Reliable
Accounting Information System (X2)	0,921	12	Reliable
Business Decision (Y)	0,922	12	Reliable

Sourse: Data Processing, 2022

If seen based on the table above, it can be seen that the Cronbach alpha value of the startup development variable (X1) is 0.922. The Cronbach alpha value of the accounting information system variable (X2) is 0.921. And the Cronbach alpha value of the business decision variable (Y) is 0.922. So, it can be concluded that the Cronbach alpha value of all variables is greater than 0.06. So it shows that the research instrument used is reliable.

The next thing to do is to test the independent variable and dependent variable regression models whether they can be normally distributed or not by using the data normality test. In this research, the normality test was carried out by looking at the normal probability plot graph and the Kolmogorov Smirnov test. According to [16] in the normal probability plot graph a variable can be said to be normally distributed if the plotting data spread around the diagonal line and follow the direction of the diagonal line, whereas in the Kolmogorov Smirnov test it is considered normally distributed if the significance value is greater than greater than 0.05 and vice versa.
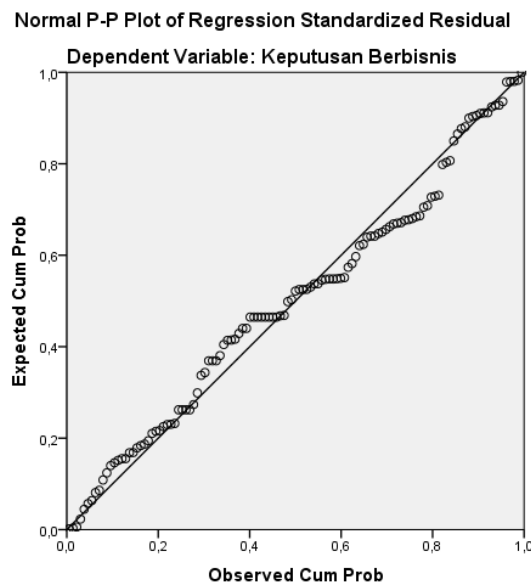
Source: Data Processing, 2022
Figure 1. Result Graph Normal Probability Plot

Based on the normal probability plot graphic image above, it can be seen that the plotting data spread around the diagonal line and follow the direction of the diagonal line. So that the regression model, namely the independent variable and the dependent variable used in this research, has fulfilled the requirements of the normality assumption.

Table 3. Result kolmogorov smirnov test

Variables	Nilai Asymp.Sig.(2-tailed)	Trust Level	Description
Startup Development Accounting	0,245	0,05	Normally Distributed
Information System	0,102	0,05	Normally Distributed
Business Decision	0,195	0,05	Normally Distributed

Source: Data Processing, 2022

From the results of the Kolmogorov Smirnov test on data processing of startup development variables, accounting information systems, and business decisions, it can be seen that the significance value of the startup development variable is 0.245, the significant value of the accounting information system variable is 0.102, and the significance value of the business decision variable is 0.195. The results of this test state that the three variables used as research are normally distributed. This is because the significance value of each variable is more than 0.05.

To test whether the regression model used is found to have a correlation between the independent variables, a multicollinearity test is needed. This can be done by looking at the tolerance value and the Variance Inflation Factor (VIF) value. The criteria for determining whether the regression model has multicollinearity is if the tolerance value is more than 0.10 and the Variance Inflation Factor (VIF) value is less than 10 [5].

Table 4. Result of Multikolinearity Test

Variable	Tolerance	VIF	Description
Startup Development (X1)	0,571	1,752	Don't Have Multicollinearity
Accounting Information System (X2)	0,571	1,752	Don't Have Multicollinearity

Source: Data Processing, 2022

Seen from table 4 above the results of the multicollinearity test of the startup development variable (X1) and the accounting information system variable (X2) show that the tolerance value is 0.571 so it is more than 0.10. While the VIF value of the two variables is 1.752, so it is less than 10. So, it can be concluded that the regression model used in this research did not have multicollinearity.

A good regression model is a regression model that has homoscedasticity and does not show heteroscedasticity. To find out this, the heteroscedasticity test is used. The presence or absence of heteroscedasticity can be seen in the scatterplot image. It can be said that there is no case of heteroscedasticity if the points on the scatterplot spread randomly and do not form a pattern [7].
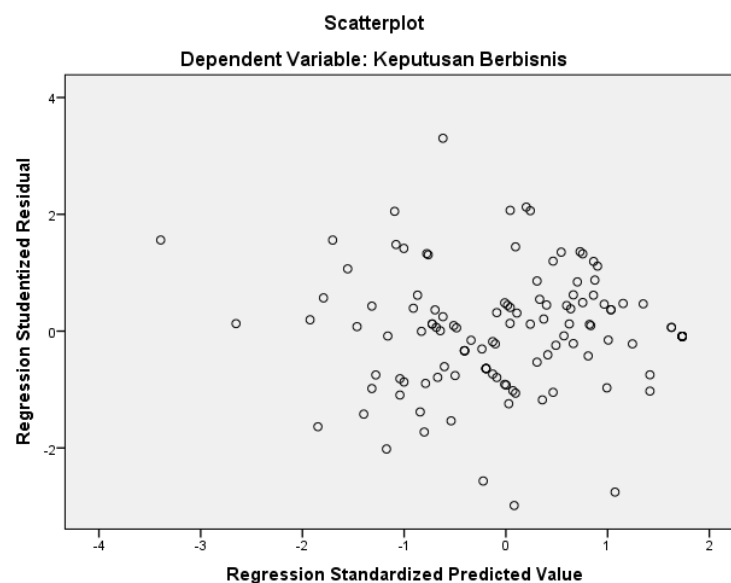
Source: Data Processing, 2022
Figure 2. Result Heteroscedasticity Test

Based on the scatterplot graphic image above, it can be seen that the points have spread randomly. So, it can be concluded that in this regression model there is no case of heteroscedasticity. So that it is feasible to be used to predict business decision making based on the independent variable input of startup development and the use of accounting information systems.

The next step is to see the effect of the independent variables on the dependent variable, then multiple linear regression analysis is used. The method used is to find the results of the partial test (t test) and simultaneous test (f test). In the partial test (t test) it can be said that Ha

is accepted if the calculated t value is greater than the t table value and the significant value of the t test is less than 0.05 [8]. Whereas in the simultaneous test (f test) it is stated that Ha is accepted if the calculated f value is greater than the f table value and the significant value of the f test is less than 0.05 [17].

Table 5. Result Partial Test (t Test)

Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	**Std. Error**	**Beta**		
(Constant)	10,255	2,653		3,866	,000
1 Startup Development	,549	,066	,576	8,310	,000
Accounting Information System	,342	,074	,320	4,623	,000

Coefficients^a

Source: Data Processing, 2022

From the results obtained based on the partial test (t test) above, the relationship between the independent variables and the dependent variable will be explained as follows:
1. Startup Development (X1)

It can be seen from table 5 that the results of the partial test (t test) on the startup development variable show a coefficient value of 0.576. In this test, the t-count value was 8.310, so it was greater than the t-table value of 1.65776. While the significant value of the t test obtained is 0.000 so it is less than 0.05. From these results it can be concluded that H1 is accepted and H0 is rejected. So, startup development variables have a positive influence on business decisions.
2. Accounting Information System (X2)

In the accounting information system variable based on the table above the partial test results (t test) show a coefficient value of 0.320. The result of the calculated t value for this variable is 4.623 which is greater than the t table value which is equal to 1.65776 and the significant value of the t test on this variable is 0.000 which is less than 0.05. Judging from the results, it shows that H2 is accepted and H0 is rejected. So that this accounting information system variable has a positive influence on business decisions.

Table 6. Result simultaneous test

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3234,770	2	1617,385	123,316	,000^b
	Residual	1547,659	118	13,116		
	Total	4782,430	120			

Source: Data Processing, 2022

Based on the value obtained from the simultaneous test (f test) above, it can be seen that the calculated f value obtained is 123.316 so that it is greater than the f table value which is

only 2.68. The significant value is only 0.000, so the value is less than 0.05. The results of the f test stated that H3 was accepted while H0 was rejected. Therefore it can be concluded that startup development and accounting information systems variables simultaneously and significantly influence business decision variables.

The last statistical test is to find the value of the coefficient of determination (R2). In general, the value of R2 is zero and one, if the value of R2 is close to one, the better the ability of the independent variables (startup development and accounting information systems) to explain the dependent variable (business decisions), and vice versa if the value of R2 is equal to 0, the variable independent variables (startup development and accounting information systems) cannot explain the dependent variable (business decisions).

Table 7. Result coefficient determination test (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,822[a]	,676	,671	3,62157

Source: Data Processing, 2022

The results of the coefficient of determination test (R2) in table 7 above obtained an adjusted R square value of 0.676. This value states that the variables of business decisions can be explained well by the startup development and accounting information systems variables by 67.6%, while the remaining 32.4% is explained by other factors not examined in this research.

The first hypothesis in this research succeeded in proving that there is a positive influence between startup development and business decisions. Startup development positively influences business decisions for accounting students because they believe that this startup development will make it easier for them to start a startup business. Apart from its development, there are several factors that convince students to build a startup business, for example, they believe that they have the potential to build a startup business. The size of this startup business opportunity is also due to the relatively lower capital required and this business has a wider market share.

In the second hypothesis, it is proved that there is a positive influence between the use of accounting information systems on business decisions in this study. With the use of accounting information systems, the business interests of accounting students are increasing. Respondents considered that this accounting information system was very useful in the business world and was widely used to assist in data processing, for example in making financial reports faster and more accurate. So that it can be a media helper in decision making. In addition to this, the use of accounting information systems is more economical and does not require large costs.

In this research, the third hypothesis states that the development of startups and accounting information systems both have a positive influence on business decisions. This shows that building a business in the startup field will have more advantages. Meanwhile, the use of accounting information systems in business will greatly assist the performance of a business.

4. Conclusion

For this research, the researcher has conducted analysis tests and discussion, so that the conclusion about the influence of startup development and the use of accounting information

systems on business decisions for accounting students is that business decisions for accounting students are positively and significantly influenced by startup development variables. The wider the student's understanding of startups, the more students' desire to build a business in the startup field will increase. Meanwhile, the variable use of accounting information systems also has a positive and significant influence on business decisions for accounting students. If the wider the student's knowledge of accounting information systems, the easier it will be for students to apply accounting information systems to activities in their business.

The preparation of this research is expected to contribute to adding information and knowledge about the results of the research that has been conducted to the readers. The results of this study can be used by readers as a reference for further research. In this research, readers are expected to be able to know the benefits of having a startup and the benefits of using an accounting information system, so that readers are able to become business people by understanding the meaning of doing business and being able to see opportunities and dare to take risks when used to start a business. For science, the results of this research can provide new findings that the development of startups and the use of accounting information systems can be factors that influence students in making decisions for doing business.

In the research conducted by researchers, of course, there are still limitations, such as the use of purposive sampling techniques for determining samples, so only including criteria that can become samples for this research. In addition, in this research, to distribute questionnaires to informants, the google platform was used, namely the google form so that there were obstacles, for example, low response from respondents. Therefore, a suggestion for future research is to add more criteria for the respondents to be studied to produce more respondents. Using other data collection methods, for example face-to-face interviews. Using other data analysis techniques that are considered capable of being used in making decisions. As well as to find out the factors that influence business decisions, you can use other variables that have not been used in previous research.

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