

Entrepreneurial Effectiveness Factors for Accounting Study Program Students at UNP Kediri at *E-commerce* and Accounting Information System

Muhammad Agus Saifuddin^{1*}, Linawati², Badrus Zaman³

^{1,2,3} University of Nusantara PGRI Kediri, Jl. KH. Ahmad Dahlan No.76, Mojoroto, Kota Kediri, East Java, 64112, Indonesia

muhammadagussaifuddin12@gmail.com^{1*}, linawati@unpkediri.ac.id², badrus@unpkediri.ac.id³

*corresponding author

Article Information

Submission date	2023-01-26
Revised date	2023-02-09
Accepted date	2023-03-30

Abstract

Research Aim : *The aim of this study was to determine the Entrepreneurial Effectiveness Factors for Students of the Accounting Study Program at Nusantara PGRI Kediri University in E-Commerce and Accounting Information Systems.*

Research Method : *This research is an associative quantitative type. The sampling technique is purposive sampling. Respondents were 60 students majoring in Accounting for the 2018-2020 school year, with the criteria of having taken the accounting information systems (AIS) course. Data collection was carried out by distributing questionnaires using valid and reliable Google forms. Data analysis techniques to test the hypothesis using the SPSS version 21 program.*

Research Finding : *The results showed that the E-Commerce variable had no effect on entrepreneurial effectiveness and for the Accounting Information System (SIA) variable it had an effect on entrepreneurial effectiveness.*

Keywords : *Entrepreneur, System Information of Accounting, Effectiveness*

1. Introduction

The rapid development seems to have never stopped in the field of information technology which directly supports an entrepreneur for the development and ease of continuity of the business being undertaken. An entrepreneur must be able to compete with other entrepreneurs, otherwise it will threaten the breadth of the business and going concern his efforts [1]. The progress of the internet world that never stops allows for various technologies that help in conveying information, and is an effective and user-friendly way (*user friendly*), as in it offers an integrated and centralized database provider mechanism, with a general navigation system for anyone easily [2].

The application of information technology in the business sector includes aspects of how to market, sell, and provide services to customers. With internet media it can be easily done. [2]. In this case information technology is in the form of applications that are often used in the business sector, namely electronic commerce (E-Commerce) [1]. E-commerce Interpreted as buying and selling transactions financially, with an internet connection or digital technology [3]. E-Commerce Is a facility or transaction in selling products or services online that can be used as a tool to sell and buy products or services via internet-assisted websites.

E-commerce Is the cheapest information media and has broad reach as a promotional medium. This is because information media can be accessed at any time as long as there is an internet network available and there are no usage restrictions from any country or corner of the world that can still be used. Thus, for small and medium enterprises, E Commerce is the fastest and most appropriate promotional media to do. Ease of internet access now that can be accessed via wifi note gadget will make it easier for entrepreneurs to provide and convey product or service information desired by consumers [4]. Therefore E-commerce has opened business opportunities with the convenience provided for an entrepreneur to start or develop his business.

In line with the advantages provided by E-commerce, information is a collection of data that has been processed and organized, then becomes meaning [3]. Information is a very important part of the company's system as forming an information system. Information systems are needed by management to produce accurate, fast and timely information. Accounting information system (AIS) as one of the information systems that plays an important role for an entrepreneur. In this case, the AIS plays a role in processing financial and accounting data, which is used as a decision-making method, namely by storing, recording, and collecting this information data.

The era of digitalization requires companies to eliminate manual data processing due to its inaccuracy and relevance. This is due to errors that cannot be minimized due to manual data processing. The results of the information from the error cannot be used for decision making because the information is not accurate. Therefore, with the AIS the decision-making process can be more accurate and make it a factor of ease in running entrepreneurship. This is in line with findings [4] which states that AIS has a positive effect on entrepreneurial decisions.

At this time the discussion related to entrepreneurship is very hotly discussed. This is because entrepreneurship is a challenge that is experienced to increase one's attention and skill for entrepreneurship. Attention to entrepreneurship today can be raised from an early age, resulting in many entrepreneurs from among young people. The younger generation of students as agents of change has the function of developing the knowledge gained for the welfare of society. For students who have graduated but haven't found a job yet, entrepreneurship is an option to start a business. The research that will be carried out is different from similar research [4] which raises E-commerce, Accounting information systems in driving Entrepreneurship on the object under study.

2. Method

This research is a quantitative research, with associative method. The research consists of independent variables and dependent variables. The independent variable consists of E-commerce (X1), use of accounting information systems (X2), meanwhile variable tied to the effectiveness of entrepreneurship (Y). The type of research data is in the primary data category, obtained from questionnaires distributed to students of accounting study program, FEB, Nusantara University PGRI Kediri whose validity and reliability have been tested. The population is Accounting Study Program students at Nusantara PGRI Kediri University in the 2018-2020 academic year. The sample technique uses purposive sampling, with criteria for students who have taken and passed the AIS course. The number of research respondents was 60 students.

Measuring tool in this study is a questionnaire. The measurement scale used is a scale of 5 likert, consisting of strongly disagree, disagree, disagree, agree, strongly agree. This research

was conducted at Nusantara University PGRI Kediri which is located at Jl. A. Dahlan No. 76, Kediri City, East Java. This research will be carried out at one time of collection, when the questionnaire is distributed. Precisely in September 2022, Monday 7th, until September 28th.

Questionnaire Instrumental tests were carried out which included validity and reliability tests. The classical assumption test was carried out, which consisted of a normality test, multicollinearity test, and heteroscedasticity test which was used to process the data. Then a multiple linear regression test was carried out by testing the hypothesis using the T test (Partial Test), the F statistical test (Simultaneous Significant Test) and the coefficient of determination test (R^2). The data processing tool used is SPSS software version 21.

3. Results and Discussion

The results of distributing questionnaires via Google form obtained data from 60 respondents from accounting study program students at Nusantara PGRI Kediri University. From this data, there were 53 female respondents (88.3%) who filled in, while 7 male respondents (11.7%). So in this study the majority of respondents were women.

Table 1. Results of Descriptive Statistics

	N	Min	Max	Mean	Std. Dev
<i>Ecommerce</i>	60	26	40	35,3	3,238
Use of AIS	60	22	30	26,38	2,656
Entrepreneurial Effectiveness	60	22	30	27,38	2,198
Valid N	60				

Source: Primary data processed, 2022

Table 1 can be seen that the number of respondents (N) in this observation is 60. The variable of entrepreneurial effectiveness has a minimum value of 22 and a maximum value of 30. Average or mean value of 27.38, with an average value of each instrument answer of 4.56, which means that all respondents answered 5 in each of the question instruments given. The table above shows the standard deviation for variable effectiveness entrepreneurship is 2.198, which means the standard deviation is lower than mean. This means that there is low variation in the data on the entrepreneurial effectiveness of respondents who are almost the same as one another.

On variables E-commerce has a minimum value of 26, and a maximum value of 40. The average value or mean of 35.3. When divided by the instrument questions totaling 8 items, an average of 4.4 was obtained for each instrument answer, which means that all respondents answered 4 in each of the question instruments given. As with the previous variables, the average value or mean of 35.3 with a standard deviation value of 3.238, which means that the standard deviation value is lower than the average value. So there is low data variation, this shows that the variable commerce of the respondents have in common. Then for the SIA usage variable itself it has a minimum value of 22 and a maximum value of 30, so that the average or mean of 26.38. From the average value or mean When divided by the number of question instruments as many as 6 items, an average of 4.4 per instrument answer is obtained, which means that overall the respondents gave a value of 4 for each question.

According to [5] Validity Test is a tool to measure the level of validity or correctness of the instrument. The validity test in this case is used to measure a questionnaire with variables including entrepreneurial effectiveness (Y), E-commerce (X1), and use of AIS (X2). A questionnaire can be said to be valid if the correlation coefficient value shows a number more than 0.254 with reference to the R table.

Table 2. Validity Test Results

Variable	Instrument Code	Correlation coefficient	description
<i>Ecommerce</i> (X1)	X1.1	0,538	Valid
	X1.2	0,509	Valid
	X1.3	0,700	Valid
	X1.4	0,658	Valid
	X1.5	0,807	Valid
	X1.6	0,698	Valid
	X1.7	0,732	Valid
	X1.8	0,722	Valid
Use of AIS (X2)	X2.1	0,745	Valid
	X2.2	0,754	Valid
	X2.3	0,767	Valid
	X2.4	0,776	Valid
	X2.5	0,796	Valid
	X2.6	0,585	Valid
Entrepreneurial Effectiveness (Y)	Y.1	0,419	Valid
	Y.2	0,613	Valid
	Y.3	0,704	Valid
	Y.4	0,511	Valid
	Y.5	0,654	Valid
	Y.6	0,715	Valid

Source: Primary data processed, 2022

The results of Table 2 above can be concluded that the question instrument consists of several variables E-commerce (X1), use of accounting information system (X2), entrepreneurial effectiveness (Y) which obtains a correlation coefficient greater than 0.254 so that all question instruments meet the valid requirements and are eligible to be used as research instruments.

According to [5] said that the reliability test is a series of measuring tools used to see the consistency of whether the same object will produce the same data if used together. This test has a standard size that is used to determine whether the instrument in question can be said to

be reliable. This is shown when the value of *Cronbach's Alpha* below 0.6 indicates that they are unreliable, while values above 0.6 indicate that they are reliable.

Table 3. Reliability Test Results

Variable	<i>Cronbach's Alpha</i>	Information
<i>Ecommerce</i> (X1)	0,745	Reliable
Use of AIS (X2)	0,766	Reliable
Entrepreneurial Effectiveness (Y)	0,786	Reliable

Source: Primary data processed, 2022

The results of the reliability test in table 3 show that the variable question instrument of entrepreneurial effectiveness (Y) has value *Cronbach's Alpha* of 0.786. This shows that the question instrument in this study is reliable because it is greater than 0.6. With a *Cronbach's Alpha* value of 0.745 in the E-Commerce variable (X1) and a *Cronbach's Alpha* value of 0.766 in the Accounting Information System variable (X2), it can be said that the two variables are reliable because the value *Cronbach's Alpha* greater than 0.6. This shows that the instrument questions regarding all variables can be used and analyzed further.

In the regression model of this study, the normality test is used to determine whether the independent variable or dependent variable can be normally distributed. By using graphic and statistical analysis, the normality test can be used to determine whether the data is normal or not. Kolmogorov-Smirnov One-Sample Test Test is used to test statistical analysis by examining the Asymp value. Sig. (2-tailed). If the data distribution is normally distributed if it is greater than 0.05 for the Asymp value. Sig, while the data distribution is not normal when the 2-tailed is less than 0.05.

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		<i>Ecommerce</i> (X1)	Use of AIS (X2)	Entrepreneurial Effectiveness (Y)
N		60	60	60
Normal Parameters ^{a,b}	Mean	35,30	26,38	27,38
	Std. Deviation	3,238	2,656	2,108
	Most Extreme Differences			
	Absolute	0,106	0,165	0,145
	Positive	0,106	0,165	0,107
	Negative	0,093	-0,147	-0,145
Kolmogorov- Smirnov Z		0,821	1,28	1,119
Asymp. Sig. (2- tailed)		0,511	0,076	0,163

Source: Primary data processed, 2022

Asymp results. Sig. (2-tailed) can be seen in table 4 of the normality test results above. Asymp results. Sig. (2-tailed) is 0.511 for the variable E-commerce (X1), 0.076 for the AIS Use variable (X2), and 0.163 for the Entrepreneurial Effectiveness variable (Y). There is an Asymp value. Sig. (2-tailed) for these three variables is greater than 0.05, indicating that the data is normally distributed.

The normality test uses a normal probability pp-plot graph. The normal probability pp-plot graph is used to analyze whether a data is normally distributed or not. There are criteria in measuring the graph, such as, data can be said to be normally distributed if the points follow the line and spread around the diagonal line, whereas if the points do not follow the line and spread away from the diagonal line, then it can be said that the data is not normally distributed.

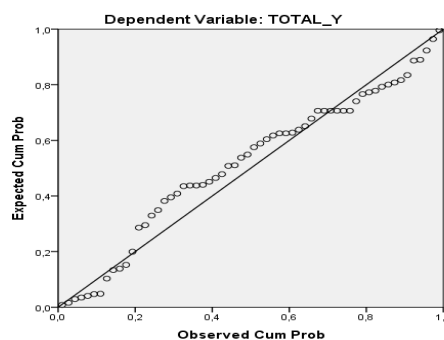


Figure 1. Graph Normal Probability PP-Plot

Based on the normal probability pp-plot graphic image above, it can be concluded that the regression model is feasible to use for research. This is because the dots spread around the diagonal line and follow the line, so that it meets the criteria in testing the data, namely the data is normally distributed.

The multicollinearity test is a test tool used to determine whether there is a relationship between the independent variables or the independent variables in the regression model. The existence of multicollinearity can be detected by looking at the values tolerance and VIF (variance inflation factor) and the magnitude of the correlation value between independent variables. If value tolerance is more than 0.10 and value VIF (variance inflation factor) is less than 10, it can be said that multicollinearity does not occur.

Table 5. Multicollinearity Test Results

Variable	Tolerance	IF	Information
<i>Ecommerce</i> (X1)	0,595	0,682	Multicollinearity Free
Use of AIS (X2)	0,595	0,682	Multicollinearity Free

Source: Primary data processed, 2022

The results of table 5 can be concluded that the independent variables or independent variables do not show evidence of multicollinearity in regression. This is because the results of the multicollinearity test on each variable obtained a VIF (variance inflation factor) value below 10 and a tolerance value of less than 0.10.

The heteroscedasticity test is a test tool used to find out whether the variance from one observation residual to another in the regression model is dissimilar. If the variance from one observation residual to another is different then it can be called heteroscedasticity, whereas if it remains it is called homoscedasticity. Heteroscedasticity that does not occur is a good regression model. To determine whether this test has heteroscedasticity or not, you can use a graph scatterplot.

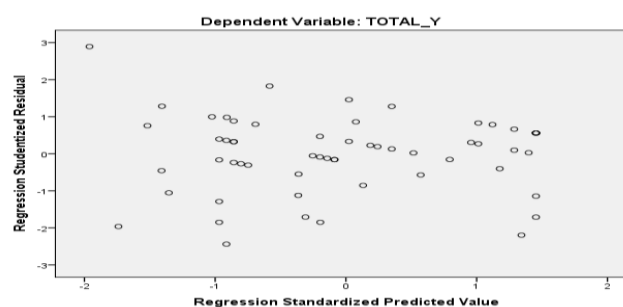


Figure 2. Graph scatterplot

Graphic image scatterplot above, it can be seen that the points spread randomly on the y-axis, which are above, below the number 0, it can be concluded that there is no heteroscedasticity or it can be said that the regression model used is good.

Multiple Linear Regression Test is a measure of knowing the percentage of the influence of the independent variables that consist of E-commerce and use of AIS on the dependent variable, namely the interest in entrepreneurship.

Table 6. Multiple Linear Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	15,42	2,745	
<i>Ecommerce</i> (X1)	0,062	0,095	0,096
Use of AIS (X2)	0,370	0,115	0,466

a Dependent Variable: Entrepreneurial Effectiveness

Source: Primary data processed, 2022

The results of table 6 concluded the coefficients for the regression equation, from the multiple linear regression test the regression equation model was obtained, as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

$$Y = (15,42) - 0,062X_1 + 0,370X_2 + e$$

From the multiple linear regression equation, it can be concluded that the constant value (a) is 15.42 and shows a positive value, meaning that the independent variable and the dependent variable have a unidirectional effect. This shows if all the independent variables including from E-commerce (X1) and the use of AIS (X2) have not changed or 0 percent, then the value of interest in entrepreneurship is 15.42.

Variable regression coefficient E-commerce (X1) shows a value of 0.062 and is positive. This means that if the variable E-commerce(X1) has increased by 1%, then Entrepreneurial Interest (Y) will increase by 0.062 assuming the other independent variables are constant.

The regression coefficient for the variable use of AIS shows a value of 0.370 and is positive, meaning that if the use of the AIS variable increases by 1%, the Interest in Entrepreneurship (Y) will increase by 0.370 assuming the other independent variables are constant. The positive value here indicates a unidirectional effect between the independent variable and the dependent variable.

The T test (Partial Test) is a test tool that can be used to test whether there is an effect on each independent variable partially on the dependent variable. To find out whether there is an influence, it can be seen at the significant value. When the significant value is greater than 0.05 then H0 is accepted and Ha is rejected, which means that it does not partially affect the dependent variable. Meanwhile, if the significant value is less than 0.05 then H0 is rejected and Ha is accepted, which means that partially there is an influence on the dependent variable.

Table 7. Results of the T Test (Partial Test)

Model	Unstandardized Coefficients		Standardized Coefficients	T	Say.
1	B	Std. Error	Beta		
(Constant)	5,42	2,745		5,617	0
<i>Ecommerce</i> (X1)	0,062	0,095	0,096	0,657	0,514
Use of AIS (X2)	0,37	0,115	0,466	3,208	0,002

Source: Primary data processed, 2022

The results of table 6 of the T test can be concluded that the significant value of the variable E-commerce (X1) has a value of 0.514 which means it is greater than 0.05, so it can be concluded that H0 is accepted and Ha is rejected. It shows variables E-commerce (X1) has no effect on entrepreneurial effectiveness. Whereas the AIS use variable (X2) has a significant value of 0.002, which means it is smaller than 0.05, so it can be concluded that Ha is accepted and H0 is rejected. From this, the use of the AIS variable (X2) has an influence on the effectiveness of entrepreneurship.

The F statistic test is a test tool used to determine the effect of the independent or independent variables on the dependent or dependent variable. This test criterion, if the calculated F value is less than F table and the probability is greater than 0.05 then H0 is accepted, whereas if the probability is less than 0.05 then Ho is rejected.

Table 8. F Statistical Test Results (Significant Test Simultaneous)

Model		Sum of Squares	Df	Mean Square	F	Say.
1	Regression	74,323	2	37,161	11,275	,000 ^b
	Residual	187,86	57	3,296		
	Total	262,183	59			

Source: Primary data processed, 2022

The results of table 8 of the F statistical test can be concluded that the F value is 11.275 with a significance of 0.000 because the F count is 11.275 greater than the F table is 3.156 and the significant level is less than 0.05, so you can know the variable E-commerce (X1) and the variable use of AIS (X2) has a significant and simultaneous effect on the effectiveness of entrepreneurship.

The Coefficient of Determination Test is a test tool used to see how much the independent variables (E-commerce And Use of AIS) are able to simultaneously explain the dependent variable (Entrepreneurial Effectiveness).

Table 9. Determination Test Results

Model Summary				
Model	R	Adjusted R Square	Std. Error of the Estimate	
1	,532a	0,283	0,258	1,815

a Predictors: (Constant), (Use of AIS) X2, (Ecommerce) X1

Source: Primary data processed, 2022

The results of table 9 test the coefficient of determination shows an acquisition of 0.258 (25.8%) at Adjusted R square, meaning that in this study the dependent variable was influenced by independent variables by 25.8%, and the remaining 74.2% was influenced by independent variables outside of this study.

The research results support research [6] that E-commerce has a negative effect on entrepreneurial decision making, so H1 is rejected or not support hypothesis The first. This is because students prefer to buy products directly from stores or stores. They are more interested in being able to see directly the product they want to buy. And reinforced by research conducted by previous researchers namely [7] where there is no influence of user desires commerce of the benefits provided E-commerce.

On system variables information accounting has a positive effect on entrepreneurial effectiveness, so that H2 is accepted or supports the second hypothesis. An entrepreneur to be more effective in running his business needs factors from an accounting information system that makes it easy to make financial reports and as a basis for making more accurate decisions. In addition to making the organizational structure easier. According to [3] which states that the accounting information system (AIS) plays an important role for an entrepreneur.

4. Conclusion

Based on the results of this study, it is concluded that variable E-commerce (X1) has a negative effect on entrepreneurial effectiveness and for use of accounting information system variables (X2) has a positive effect on entrepreneurial effectiveness.

The scope of the research only focuses on accounting students from the 2018-2020 class of economics and business faculties, Nusantara University PGRI Kediri with only 60 students obtaining respondents, so this research is limited in its generalization to other samples. Expected for research at times in the future can use more samples, and can increase the number of respondents who filled out the questionnaire. Data collection techniques are limited to distributing questionnaires, for further researchers can add interview techniques to strengthen the answers expressed by respondents. In this study too, only two variables, future researchers can add other variables related to entrepreneurial effectiveness.

Reference

- [1] Rapika S. Pengaruh E-commerce dan Penggunaan Sistem Informasi Akuntansi Terhadap Pengambilan Keputusan Berwirausaha (Studi Kasus Pada Mahasiswa Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Sumatera Utara). *J Akunt* 2021.
- [2] Rehatalanit YL. Peran E-Commerce Dalam Pengembangan Bisnis. *J Teknol Ind* 2021;5:62–9.
- [3] Lovita E, Susanty F. Peranan Pemahaman E-Commerce dan Sistem Informasi Akuntansi Terhadap Minat Kewirausahaan. *J Akunt Dan Manaj* 2021;18:47–54.
- [4] Pramiswari DAA, Dharmadiaksa IB. Pengaruh E-Commerce Dan Penggunaan Sistem Informasi Akuntansi Dalam Pengambilan Keputusan Untuk Berwirausaha. *E-Jurnal Akunt* 2017(1) 261-289 ISSN 2302-8556 2017;20:261–89.
- [5] Sugiyono. *Metode Penelitian Pendidikan (pendekatan kuantitatif, kualitatif, dan R&D)*.pdf. 19th ed. Bandung: ALFABETA, cv.; 2014.
- [6] Febby Andriani, Enny Arita AA. *Jurnal Penelitian Dan Pengkajian Ilmiah Sosial Budaya*. *J Penelit Dan Pengkaj Ilm Sos Budaya* 2022;01:124–37.
- [7] Hariadi, E., & Winarno WW. Analisis Pemanfaatan Ecommerce sebagai Strategi Bisnis Jual Beli Emas terhadap Kepuasan Pelanggan. *Semin Nas Inform* 2015;1.