

Effect of Accounting Information Systems, *E-Commerce*, Knowledge of Accounting as a Motivator for Accounting Students Against Entrepreneurial Interests

Oktavira Tiara Putri^{1*}, Linawati², Mar'atus Solikah³

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

oktaviratiaraputri62@gmail.com^{1*}, linawati@unpkediri.ac.id², solikahkediri@gmail.com³

*corresponding author

Article Information		Abstract
Submission date	2022-11-15	Research Aim : <i>The purpose of this study was to determine the interest in entrepreneurship of accounting students at Nusantara University PGRI Kediri in accounting information systems, e-commerce, accounting knowledge.</i> Research Method : <i>Quantitative research was used in this study. This study relies on primary data collected through questionnaires. Sampling was carried out using the purposive sampling method for accounting students who had taken accounting information systems courses in 2019 and 2020. Data analysis techniques and hypothesis testing were done using SPSS version 21 software.</i> Research Finding : <i>According to the findings of this study, the information system has a positive effect on interest entrepreneurship, e-commerce has no effect on entrepreneurial interest and accounting knowledge has a positive effect on entrepreneurial interest.</i> Keywords : <i>Accounting Information Systems, E-Commerce, Accounting Knowledge</i>
Revised date	2022-12-31	
Accepted date	2023-01-04	

1. Introduction

The unemployment rate in Indonesia is increasing rapidly. One of the factors of unemployment is considered to be derived from the increase in unemployment of educated graduates. In February 2022 the open resistance rate for the East Java region was 4.81 percent, down 0.36 percentage points from February 2021 but up 1.57 percentage points from February 2022 [1]. Lack of interest from college graduate students in opening a business or entrepreneurship. There has been a lot of knowledge given to universities regarding entrepreneurship, but the most important thing in entrepreneurship is changing the mindset to be confident in opening a business.

Preventing increased unemployment through entrepreneurial efforts. The term "Entrepreneurship" refers to a way of life that is chosen because it is believed to utilize existing information and the fact that entrepreneurship has a significant impact in improving the quality of life of individuals, citizens and the state [2]. The ability to make decisions that will enhance

their future business capabilities is another factor that contributes to entrepreneurial success [3].

Advances in technology can also facilitate entrepreneurship because it opens up business opportunities for entrepreneurs to expand their marketing network to consumers. Entrepreneurs can use *ecommerce* to assist in introducing their business or business to the public without being limited by geographical location. Websites can develop as a result of technological advances because information and news media can be accessed from anywhere and anytime. *E-commerce* assisting in the buying and selling process that was previously done manually has finally changed digitally through current technological advances [4].

Utilization of accounting information system technology in electronic commerce business, also known as *e-commerce* has the potential to provide added value for users which in turn has a positive impact on improving performance. In addition, it has a positive impact on the utilization of accounting information, which is one of the factors that motivates accounting students to pursue an interest in business ownership. Understanding accounting information systems is also necessary in entrepreneurship because it is useful for *e-commerce* especially in financial processing, and can improve the efficiency and effectiveness of decision making to help businesses maximize [5]. An Accounting Information System (AIS) is a collection of human resources and organizational tools designed to incorporate financial information and aggregated information to facilitate decision making [6].

In addition to understanding accounting information system knowledge, entrepreneurs also need to understand accounting knowledge. Accounting knowledge is also very helpful in accounting information systems because it can explain how accurate the financial reports are generated through financial governance and recording procedures. In the entrepreneurial process, it is necessary to have financial reports so that entrepreneurs know their business income. Therefore entrepreneurs must have a strong understanding of accounting to maximize their ability to make decisions related to operations and business strategy [7].

Based on previous research from Taufiq, (2022a) got results Entrepreneurial interest is not affected by *e-commerce*. Previous research from Sihombing & Hari, (2021) *e-commerce* and accounting information systems may be a cause of interest in entrepreneurship. As for previous research from Akhmad Sadeli Yudi, (2022) that interest in entrepreneurship is influenced by accounting knowledge variables. The difference between this research and previous research is accounting knowledge. The purpose of this research is to find out how interest in entrepreneurship is influenced by the accounting information system, *e-commerce* and accounting knowledge has a positive effect on entrepreneurial interest.

1.1 Problem Formulation

1. Does the accounting information system have a positive effect on the interest in entrepreneurship?
2. Is *e-commerce* positively influence the interest in entrepreneurship?
3. Does accounting knowledge have a positive effect on the interest in entrepreneurship?
4. whether the accounting information system, *e-commerce* and accounting knowledge has a positive effect on the interest in entrepreneurship?

1.2 Research Purpose

1. To find out whether accounting information system variables have a positive effect on entrepreneurial interest.

2. To find out whether the variable *e-commerce* has a positive effect on the interest in entrepreneurship.
3. To find out whether the accounting knowledge variable has a positive effect on entrepreneurial interest.
4. To find out whether accounting information system variables, *e-commerce*, accounting knowledge has a positive effect on entrepreneurial interest.

2. Method

The associative approach is combined with a quantitative research strategy in this study, accounting students at the Nusantara PGRI Kediri University, batches of 2019 and 2020, with a total of 174 meeting the criteria for this research population. There are four variables in the test for independent variables, namely the accounting information system, *e-commerce* and accounting knowledge while for the dependent variable (*depend*) namely the interest in entrepreneurship. Questionnaire distribution *viagoole form* for data collection using a 5-level scale or *likert. purposive sampling* used in the SAMPLE taking method, and the criteria for this population are students of the Accounting Study Program at Nusantara University PGRI Kediri who have taken courses in accounting information systems. The research sample is 121 respondents, using the slovin formula calculation with the formula: $n = \frac{N}{1+N(e)^2}$

The validity and reliability tests were carried out first, then followed by the classical assumption test consisting of the normality test, multicollinearity test, and heteroscedasticity test. Hypothesis testing is then used to perform multiple linear regression tests using partial tests (t test), simultaneous tests (F test), and determination (R²). SPSS (*Statistic Package for the Social Sciences*) was used in this study.

3. Results and Discussion

As many as 121 students of the Accounting Study Program at Nusantara University Kediri became respondents to the questionnaire which was distributed *viagoole form*. The validity test will be carried out on the answers from these respondents to find out whether the questions in the questionnaire are valid or not.

Table 1. Validity Test Results

No	Variable	Statement	R Count	R Table	Information
1	Accounting Information System (X1)	SIA.1	0,646	0,1786	Valid
		SIA.2	0,488	0,1786	Valid
		SIA.3	0,505	0,1786	Valid
		SIA.4	0,646	0,1786	Valid
		SIA.5	0,542	0,1786	Valid
		SIA.6	0,431	0,1786	Valid
		SIA.7	0,657	0,1786	Valid
		SIA.8	0,514	0,1786	Valid
		SIA. 9	0,620	0,1786	Valid
		SIA. 10	0,588	0,1786	Valid
2	<i>E-commerce</i>	PE.1	0,621	0,1786	Valid
		PE.2	0,547	0,1786	Valid

No	Variable	Statement	R Count	R Table	Information
3	Accounting Knowledge	PE.3	0,612	0,1786	Valid
		PE.4	0,620	0,1786	Valid
		PE.5	0,626	0,1786	Valid
		PE.6	0,628	0,1786	Valid
		PE.7	0,584	0,1786	Valid
		PE.8	0,583	0,1786	Valid
		PE.9	0,362	0,1786	Valid
		PE.10	0,496	0,1786	Valid
		PA.1	0,564	0,1786	Valid
		PA.2	0,637	0,1786	Valid
		PA.3	0,740	0,1786	Valid
		PA.4	0,728	0,1786	Valid
		PA.5	0,608	0,1786	Valid
		PA.6	0,678	0,1786	Valid
PA.7	0,661	0,1786	Valid		
PA.8	0,446	0,1786	Valid		
PA.9	0,640	0,1786	Valid		
PA.10	0,658	0,1786	Valid		

Source : Research, 2022

Statement of accounting information system variables (X1), *e-commerce* (X2), knowledge of accounting (X3) and interest in entrepreneurship (Y) with a value of r count > r table can be seen in table 1. This shows that the statements used have been declared to have data validity.

If the respondents' responses to these statements are always consistent or stable from time to time, then the questionnaire is said to be reliable [9]. To check *Alpha Cronbach* (*Cronbach's d*) if *alpha Cronbach* you are greater than 0.6 to determine consistency using the reliability test.

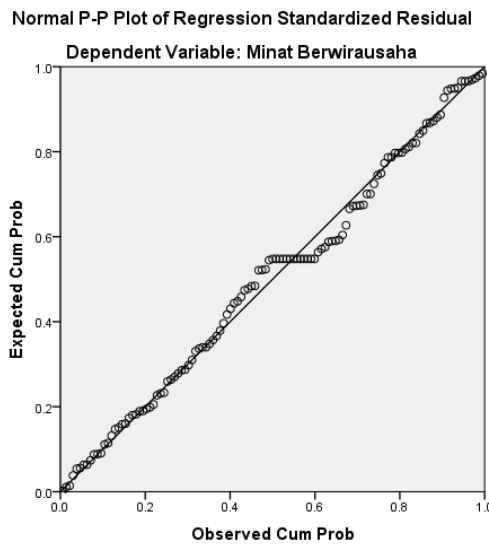
Table 2. Reliability Test Results

Variable	N of Items	Cronbach's Alpha	Minimum Reliability	Information
Accounting information system	10	0,761	0,6	Reliable
<i>E-commerce</i>	10	0,767	0,6	Reliable
Accounting Knowledge	10	0,836	0,6	Reliable
Entrepreneurial Interest	10	0,821	0,6	Reliable

Source : Research, 2022

Cronbach's Alpha for the accounting information system variable (X1) of 0.761, *e-commerce* (X2) of 0.767, accounting knowledge (X3) of 0.836 and interest in entrepreneurship (Y) of 0.821 as shown in table 2. Because each variable shows that the value *Cronbach's Alpha* greater than 0.6, all values *Cronbach's Alpha* considered reliable.

In testing to find out whether the data used is normally distributed or not using a multiple linear regression model [10]. The next step is to test the independent and dependent variables using the regression model. Test *Kolmogorov-Smirnov* and the normal probability plot graph is used to test it in this study.



Source : Research, 2022

Figure 1. Normal Test Results Probability Plot

From Figure 1 it can be seen that the graph *probability* the plot has shown that the plotting data spreads following the direction of the diagonal line. So that this regression model is explained that what is used in this study is the independent and dependent variables that meet the normality assumption requirements.

Table 3. Uji Kolmogorov Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		121
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.85299253
	Absolute	.067
Most Extreme Differences	Positive	.067
	Negative	-.059
Kolmogorov-Smirnov Z		.739
Asymp. Sig. (2-tailed)		.646

Source : Research, 2022

Significance value *Kolmogorv-Smirnovis* 0.646 as shown in table 3. Thus, a significance value greater than 0.05 indicates that the regression model data is normally distributed.

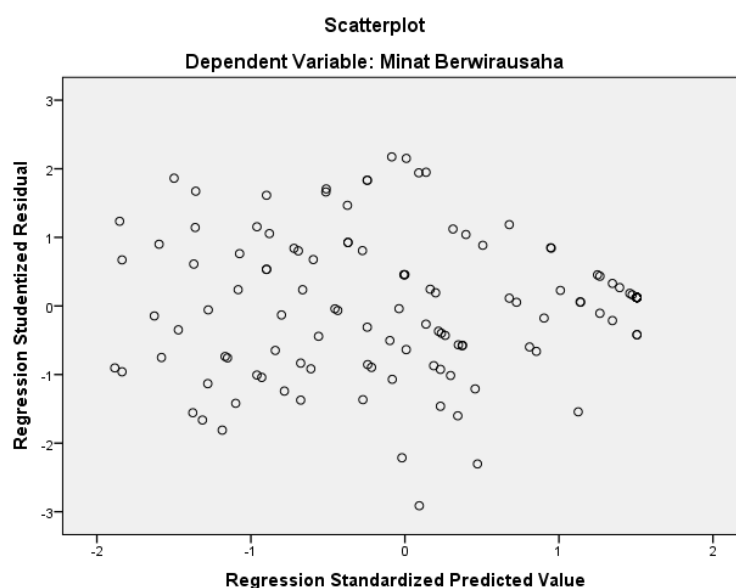
The multicollinearity test can also be used to determine whether the regression model finds a correlation between the independent variables. Score *tolerance* and value *Variance Inflation Factor* (VIF) can be used to achieve this. Multicollinearity does not occur if the *tolerance* greater than 0.10 and multicollinearity does not occur if the VIF value is less than 10 [11].

Table 4. Multicollinearity Test Results

Model	Coefficients ^a				Collinearity Statistics		
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
	B	Std. Error	Beta				
(Constant)	7.817	3.092		2.528	.013		
Accounting information system	.270	.097	.248	2.778	.006	.400	2.498
<i>E-commerce</i>	.037	.091	.034	.411	.682	.462	2.164
Accounting Knowledge	.532	.085	.565	6.296	.000	.398	2.514

Source : Research, 2022

It can be seen from the table that the multicollinearity test of the accounting information system variable (X1) *valuetolerance* of 0.400, *e-commerce*(X2), value *tolerance* of 0.462, accounting knowledge (X3) value *tolerance* of 0.398 so the value *tolerance* of these variables is greater than 0.10. While the VIF of the accounting information system variable (X1) is 2.498, *e-commerce*(X2) is 2.164, accounting knowledge (X3) is 2.514 so that the VIF of the three variables is less than 10. As a result, we can conclude that multicollinearity does not exist.



Source : Research, 2022

Figure 2. Heteroscedasticity Test Results

It can be seen from the graph *scatterplot* that the corner points are chosen at random. Therefore, it can be concluded that there is no heteroscedasticity in this regression model. So that we can use the information system independent variables *e-commerce* and accounting knowledge to predict entrepreneurial interest.

The use of multiple linear regression analysis will then be used to determine the effect of the independent variables on the dependent variable after carrying out partial tests and simultaneous tests.

Table 5. Multiple Linear Regression Test

Model	Coefficients ^a		
	Unstandardized Coefficients		
	B	Std. Error	
(Constant)	7.817	3.092	
Accounting information system	.270	.097	
<i>E-Commerce</i>	.037	.091	
Accounting Knowledge	.532	.085	

Source : Research, 2022

The purpose of linear regression analysis is to find out how strong the relationship is between the independent (free) and dependent (bound) variables [12]. The independent variables consist of the Accounting Information System, *E-commerce*, Accounting Knowledge while the dependent variable is Interest in Entrepreneurship. The results from the table above form the equation of interest in entrepreneurship, namely:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3$$

$$\text{Interest in entrepreneurship} = 7.817 + 0,270 + 0,037 + 0,532$$

From the calculations it can be seen that the results of the variables *E-commerce* smaller than the variables of accounting information systems and accounting knowledge, thus it can be concluded that entrepreneurial interest is not affected by variables *e-commerce*.

Table 5. Partial Test (T Test)

Model	Coefficients ^a				t	Sig.
	Unstandardized Coefficients		Standardized Coefficients			
	B	Std. Error	Beta			
(Constant)	7.817	3.092			2.528	.013
Accounting information system	.270	.097	.248		2.778	.006
<i>E-Commerce</i>	.037	.091	.034		.411	.682
Accounting Knowledge	.532	.085	.565		6.296	.000

Source : Research, 2022

The following explains the effect of the independent variable on the dependent variable based on the results of the partial test (t test):

1. Accounting information system

The accounting information system variable has a coefficient of 0.248 as can be seen. Has a t value of 0.006 which means significant. The significant value of $t = 0.05$ indicates that the interest in entrepreneurship is positively and significantly influenced by the accounting information system variable,

2. *E-commerce*

Variable *e-commerce* has a coefficient value of 0.034, as shown in table 5. It has a significant t value of 0.682. it can be concluded that the variable interest in entrepreneurship is not influenced by variables *e-commerce* based on significant $t \geq 0.05$.

3. Accounting Knowledge

Has a coefficient of 0.565 for accounting knowledge variable. It has a t value of 0.000, which is significant. significant value of $t = 0.05$ indicates that the interest in entrepreneurship has a positive correlation with other variables *e-commerce*.

Table 6. Simultaneous Test (F Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	688.664	3	229.555	65.184	.000 ^b
	Residual	412.030	117	3.522		
	Total	1100.694	120			

Source : Research, 2022

It is evident from the value of the simultaneous test (F test) that the calculated f value is 65.184, while a significant value is obtained of 0.000. The results of the f test obtained a Sig value of $0.000 < 0.05$ and a calculated f value of 65.184 greater than f table 2.68. so that it can be concluded that the variables examined in this study have a positive effect on the interest in entrepreneurship.

The coefficient of determination (R²) is the final statistical test. If the value of R² is close to one, the independent variables (accounting information systems, *e-commerce*, and accounting knowledge) have a better chance of explaining the dependent variable (entrepreneurship interest); conversely, if the value of R² is equal to zero then the independent variables (accounting information systems, *e-commerce*, and knowledge of accounting) is not able to explain the dependent variable (interest in entrepreneurship). In general, the value of R² is between zero and one.

Table 7. Test of the Coefficient of Determination (R²)

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.791 ^a	.626	.616	1.87660	1.882

Source : Research, 2022

Score *adjusted R Square* of 0.616 obtained from the data presented in table 7 above. This value indicates that the accounting information system, *e-commerce* and sufficient accounting knowledge can explain the variable interest in entrepreneurship.

The first hypothesis is that interest in entrepreneurship is positively and significantly influenced by the accounting information system. The interest in entrepreneurship for accounting students is positively influenced by the accounting information system because it makes entrepreneurship easier to run. The research results support previous research [2] that the information system variable has a positive effect on the interest in entrepreneurship.

Entrepreneurial interest is not significantly influenced by the second hypothesis regarding *e-commerce*. Students still think that *e-commerce* still less effective in promoting the product and the costs incurred are quite high, so that respondents consider *e-commerce* does not affect the interest in entrepreneurship. The research results are in line with previous studies [8] that the *e-commerce* variable (X2) has no effect on the interest in entrepreneurship variable (Y).

Entrepreneurial interest is positively and significantly influenced by the third hypothesis regarding accounting knowledge. This shows that accounting knowledge improves company performance. Understanding accounting information systems also becomes easier with accounting knowledge. The research results support the previous research [7] that the interest in entrepreneurship is influenced by accounting knowledge variables.

4. Conclusion

For this study carried out analysis and discussion tests, so that conclusions were obtained about the influence of accounting information systems, *e-commerce*, accounting knowledge as a factor that inspires accounting students to be interested in entrepreneurship. Where this accounting information system has a positive and significant effect on the interest in entrepreneurship, variable *e-commerce* no has a positive and significant effect on the interest in entrepreneurship, the accounting knowledge variable has a positive and significant effect on the interest in entrepreneurship. to foster interest in entrepreneurship among accounting students at Nusantara University PGRI Kediri, accounting knowledge and accounting information systems are needed.

Of course there are still shortcomings and limitations in the research conducted by researchers, because this research uses a strategy *purposive sampling*, meaning that only features can be sampled. Utilise *platform google forms*, questionnaires were distributed to informants in this study. The low response rate to this study presented a challenge.

References

- [1] Badan Pusat Statistik. Badan Pusat Statistik Provinsi Jawa Timur. 2022.
- [2] M. J. Sihombing, D. Hari. Pengaruh e-commerce dan Penggunaan Sistem Informasi Akuntansi terhadap Pengambilan Keputusan Berwirausaha. 2021. [Online]. Available: <http://sosains.greenvest.co.id>.
- [3] M. Jonatan, S. Dan, H. Sulisty. Pengaruh e-commerce dan Penggunaan Sistem Informasi Akuntansi terhadap Pengambilan Keputusan Berwirausaha. 2021. [Online]. Available: <http://sosains.greenvest.co.id>.
- [4] D. Yadewani, R. Wijaya. Pengaruh E-Commerce Terhadap Minat Berwirausaha (Studi Kasus: AMIK Jayanusa Padang). Jurnal Resti (Rekayasa Sistem dan Teknologi I nformasi) 2017;1:64–69. [Online]. Available: <http://jurnal.iaii.or.id>.

-
- [5] M. Jonatan, S. Dan, H. Sulisty. Pengaruh e-commerce dan Penggunaan Sistem Informasi Akuntansi terhadap Pengambilan Keputusan Berwirausaha. 2021. [Online]. Available: <http://sosains.greenvest.co.id>.
- [6] H. Pusparini, Y. Mariadi, Nurabiah dkk. E-Commerce dan Sistem Informasi Akuntansi Sebagai Faktor Pendorong Pengambilan Keputusan Mahasiswa Akuntansi Untuk Berwirausaha. 2021.
- [7] A. P. Akhmad Sadeli Yudi. *Journal of Management* 2022;5:1–6. doi: 10.37531/yume.vxix.658.
- [8] M. Taufiq. Pengaruh E-Commerce, Self Efficacy dan Sistem Informasi Akuntansi Dalam Pengambilan Keputusan Berwirausaha. *Jurnal Penelitian Dan Pengkajian Ilmiah Sosial Budaya (JPPISB)* 2022;1:187–195. doi: 10.47233/jppisb.v1i1.423.
- [9] D. Dewianawati, M. Johan Efendi, S. Revanji Oksaputri Fakultas Ekonomi, J. Manajemen, U. Mayjen Sungkono Jl Irian Jaya No, and K. Mojokerto. Pengaruh Kecerdasan Emosional, Kompetensi, Komunikasi dan Displin Kerja Terhadap Kineja Karyawan. *Jurnal Teknologi dan Manajemen Industri Terapan (JTMIT)* 2022;1:223–230.
- [10] R. Yuliani, V. Kumala. The Effect of Training on the Performance of Room Attendant Employees at the Grand Rocky Hotel Bukittinggi. 2022;XVI.
- [11] I. Wayan Widana, Mp. Putu Lia Muliani. Uji Persyaratan Analisis. 2020.
- [12] E. Tri Wahyuni. E-Commerce dan Sistem Informasi Akuntansi sebagai Faktor Pendorong Pengambilan Keputusan Mahasiswa Akuntansi untuk Berwirausaha. 2020;09.