# *E-commerce* Knowledge, Accounting Information Systems, Entrepreneurship science towards Entrepreneurial Interests ( Study of UNPKediri Accounting Students )

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| Article Information | Abstract |
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| Submission date<br>Revised date<br>Accepted date | ***Research Objectives:*** The purpose of this research is to determine the influence of *e-commerce knowledge* accounting information systems entrepreneurship science on interest in entrepreneurship<br><br>***Research Method:*** This research uses quantitative research. The sampling technique uses a purposive sampling technique with sample calculation using the Slovin formula. The population in this study were students from the 2020 and 2021 Nusantara University PGRI Kediri Accounting Study Program. The sample obtained was 124 respondents. This research data uses SPSS version 27 analysis techniques<br><br>***Research Findings:*** The results of this research show that the influence of *e-commerce knowledge*, accounting information systems, and entrepreneurship science has a positive effect on interest in entrepreneurship<br><br>**Theoretical Contribution**: It is hoped that this research can illustrate *e-commerce knowledge* and scientific development regarding accounting information systems, and entrepreneurship science and also serve as reference material for future researchers<br><br>**Practitioner Implications**: It is hoped that this research can be used as evaluation material for *e-commerce knowledge* as well as material for consideration and input to provide outreach regarding entrepreneurship knowledge in the environment students<br><br>**Researcher Limitations**: The limitations of this researcher are that the data source was obtained only from questionnaires from accounting study program students<br><br>***Keywords: E-commerce*, Accounting information systems, Entrepreneurship science, Interest in entrepreneurship** |

## 1. Introduction

Creating jobs through various methods, one of which is to overcome the problem of high unemployment rates in Indonesia, the decline in population welfare allows high poverty rates. To overcome this problem, namely by entrepreneurship, with entrepreneurship someone must think creatively and innovatively to produce new products that have high selling value. Information technology provides various kinds of solutions to problems experienced by entrepreneurs in improving their business, for example, *e-commerce* technology. In e-commerce transactions involve selling, and purchasinggoods or services online.

*E-commerce* is the practice of buying and selling products or services via computer networks, cell phones, laptops, tablets, and other electronic devices. One of the advantages *of e-commerce* namely a business that has no boundaries between sellers and buyers, either distance or time [1]. *E-commerce is* currently an option that people are interested in because it has many uses and conveniences, for example Shopee. *E-commerce* provides a possible

option to run an organization or business with relatively cheap finances.

An entrepreneur must understand accounting information systems to operate a business. Accounting information systems can help to manage the user's financial resources especially when processing the financial aspects of a condition and can also be taken into account when making decisions [2]. Accounting information systems are primarily developed and used to provide information to business management. The results of this accounting information system will be used to collect data for decision-making to achieve business goals. Manual data processing is no longer accurate or useful for companies because errors caused by human processing can no longer be corrected. Therefore, the existence of an accounting information system is now increasingly necessary for a company. Information systems that were initially created to collect, process, store, calculate, analyze, and disseminate information have the main goal of increasing efficiency and effectiveness in information management. Nevertheless accounting information systems currently have a significant impact on business especially in terms of providing its users with added value which will ultimately help the business improve overall [3]. Accounting information systems have an important role in providing relevant financial data for internal and external users of an organization. By providing accurate and timely information, this system can increase the effectiveness of decision-making and help businesses optimize financial performance to achieve desired profit goals. The accounting information system from the research results of respondents stated that the application that had been used by students was Zahir because it was easy to apply.

Understanding the science of entrepreneurship is also important for prospective entrepreneurs who want to set up their own companies. Students who take entrepreneurship courses can be inspired to start their own business. It is hoped that students studying entrepreneurship can develop a mindset that encourages them to become entrepreneurs, open up employment opportunities, and create added value in society. This wealth is generated by people taking significant financial, time, and career risks or adding value to various goods and services. The growth and development of an entrepreneurial spirit need to be able to use the skills they learn in college to start their own business. There is a student entrepreneurship program encouraged by the Ministry of Research and Technology and Higher Education (Kemenristek Dikti) in Indonesia. However, it does not rule out the possibility that the government encourages student entrepreneurial initiatives to encourage innovation, creativity, and economic development in the country. In the introduction of campus programs, Merdeka Kemen Dikbud is an independent entrepreneur who seeks to provide access to students with [4]the aim of providing students with knowledge in entrepreneurial science, attitudes, and *entrepreneurials spirit* .

A prior study [5] asserts that e-commerce impacts the sales process and buyer choices. Conversely, the research findings indicate that ease of access and product quality do not substantially impact consumer choices.

E-commerce does not affect the level of interest in entrepreneurship, according to a study by [7]. However, prior research by [8] suggests otherwise. E-commerce and

accounting information systems have a significant impact on entrepreneurial interest.

According to a previous study, students' interest in entrepreneurship is influenced by the content and delivery methods of entrepreneurship courses [9]. The method of presenting material directly influences interest in entrepreneurship; however, the method of delivering the material does not have a direct impact on interest in entrepreneurship. The objective of this research is to gather empirical data to determine the influence of e-commerce, accounting information systems, and entrepreneurial science on entrepreneurial interest. This study aims to build upon existing research and investigate the relationship between these factors.

### 1.1. Problem statement
1. Does *e-commerce* affect interest in entrepreneurship?
2. Does the accounting information system influence entrepreneurial interest?
3. Does entrepreneurship science influence interest in entrepreneurship?
4. Does *e-commerce,* accounting information systems, and entrepreneurship science affect interest in entrepreneurship?

### 1.2. Research purposes
1. To test *e-commerce knowledge* on entrepreneurial interest.
2. To test knowledge of accounting information systems on entrepreneurial interest.
3. To test knowledge of entrepreneurship science interest in entrepreneurship.
4. To test knowledge of *e-commerce* accounting information systems, entrepreneurship, and interest in entrepreneurship.

### 2. Method

The research employs a quantitative methodology. The research methodology employs quantitative data, consisting of numerical values, which are then examined using statistical techniques and processed using SPSS version 27. The data utilized consists of primary data obtained through the dissemination of questionnaires via Google Forms to accounting students enrolled in the Faculty of Economics and Business at Nusantara University, PGRI Kediri, from the graduating classes of 2020 and 2021. The sampling employed a purposive sampling strategy, specifically targeting accounting students from the classes of 2020 and 2021 who had completed courses in accounting information systems and entrepreneurship.

The Slovin formula was employed to calculate the research sample, resulting in a total of 124 respondents. Data analysis uses multiple linear regression analysis with the formula $Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e$ [10]. Data testing uses several tests, namely the classic assumption test which includes the normality test, multicollinearity test, heteroscedasticity test. The hypotensive test is the determinant coefficient test (r), partial test (t), simultaneous test (f).

In this research, two types of variables are used, namely independent variables and dependent variables. In this research, there are three independent variables, namely *e-commerce,* accounting information systems, and entrepreneurship knowledge and the dependent variable is interest in entrepreneurship.

| Variable | Operational definition | Measurement indicators |
|---|---|---|
| *Ecommerce* (X1) | *E-commerce* is a process that involves online marketing and the use of electronic means such as computer networks, television, and the Internet to carry out sales, purchase, and marketing transactions for goods or services. [11]. | 1. Marketing<br>2. Sale<br>3. Service<br>4. Payment[12] |
| Accounting information system (X3) | An Accounting Information System is an organizational component that records, manages, collects, analyzes, and also reports relevant financial information for decision-making purposes to the parties concerned. [13]. | 1. Easy to use<br>2. Reliable<br>3. Accurate<br>4. Punctuality[14] |
| Entrepreneurship Science (X4) | The science of entrepreneurship is identifying opportunities, developing new ideas, and implementing solutions that can provide added value. Entrepreneurship science shows that academic programs aim to produce graduates who are not only of quality and character but also adept at entrepreneurship [15]. | 1. Knowledge of roles and responsibilities<br>2. Knowledge about the business being started<br>3. Knowledge of business management and organization[14] |
| Interest in Entrepreneurship(Y) | Entrepreneurial interest can be said to be a person's desire and readiness to work hard under his or her ideas to meet needs with the risks that occur [16]. | 1. Self-confident<br>2. Dare to take risks<br>3. Leadership[17] |
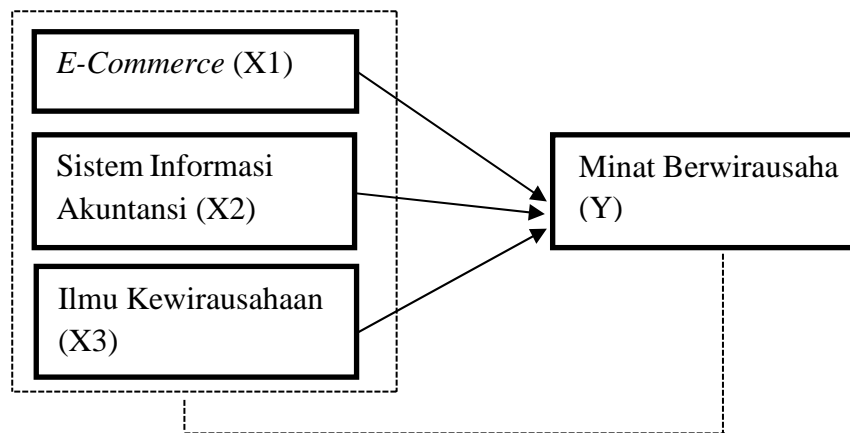
**Figure 1 Conceptual Framework**

## 3 . Results and Discussion

### Validity test

**Table 1 Validity Test Results**

| Variable | Instrument Items | r value | r table | Information |
|---|---|---|---|---|
| *Ecommerce* (X1) | Question 1 | 0.702 | 0.349 | Valid |
| | Question 2 | 0.834 | 0.349 | Valid |
| | Question 3 | 0.712 | 0.349 | Valid |
| | Question 4 | 0.529 | 0.349 | Valid |
| | Question 5 | 0.847 | 0.349 | Valid |
| | Question 6 | 0.786 | 0.349 | Valid |
| | Question 7 | 0.620 | 0.349 | Valid |
| | Question 8 | 0.810 | 0.349 | Valid |
| | Question 9 | 0.721 | 0.349 | Valid |
| | Question 10 | 0.804 | 0.349 | Valid |
| | Question 11 | 0.822 | 0.349 | Valid |
| | Question 12 | 0.700 | 0.349 | Valid |
| | Question 13 | 0.498 | 0.349 | Valid |
| Accounting information system (X2) | Question 1 | 0.826 | 0.349 | Valid |
| | Question 2 | 0.843 | 0.349 | Valid |
| | Question 3 | 0.866 | 0.349 | Valid |
| | Question 4 | 0.895 | 0.349 | Valid |
| | Question 5 | 0.844 | 0.349 | Valid |
| | Question 6 | 0.828 | 0.349 | Valid |
| | Question 7 | 0.875 | 0.349 | Valid |

| | | | | |
|---|---|---|---|---|
| | Question 8 | 0.884 | 0.349 | Valid |
| | Question 9 | 0.900 | 0.349 | Valid |
| Entrepreneurship science (X3) | Question 1 | 0.790 | 0.349 | Valid |
| | Question 2 | 0.890 | 0.349 | Valid |
| | Question 3 | 0.916 | 0.349 | Valid |
| | Question 4 | 0.849 | 0.349 | Valid |
| | Question 5 | 0.918 | 0.349 | Valid |
| Interest in entrepreneurship(Y) | Question 1 | 0.829 | 0.349 | Valid |
| | Question 2 | 0.830 | 0.349 | Valid |
| | Question 3 | 0.864 | 0.349 | Valid |
| | Question 4 | 0.866 | 0.349 | Valid |
| | Question 5 | 0.750 | 0.349 | Valid |
| | Question 6 | 0.781 | 0.349 | Valid |
| | Question 7 | 0.739 | 0.349 | Valid |

Source: Primary data processed, 2023

Based on the table above regarding the validity test, it is known that the calculated r value of the statement items on all variables in this study uses a two-sided test with a significance rate of 0.05 with the test criteria calculated $r \geq r$ table. This shows that the questions from the questionnaire can be said to be valid.

**Reliability Test**

**Table 2 Reliability Test Results**

| Variable | Cronbach alpha | Limit | Result |
|---|---|---|---|
| *E-commerce* ($X_1$) | 0.925 | 0.70 | Reliable |
| Accounting information system($X_2$) | 0.956 | 0.70 | Reliable |
| Entrepreneurship science ($X_3$) | 0.915 | 0.70 | Reliable |
| Interest in entrepreneurship (Y) | 0.911 | 0.70 | Reliable |

Source: Primary data processed, 2023

Based on the table above, each variable ( *E-commerce*, Accounting information system, Entrepreneurship knowledge, and the dependent variable Interest in entrepreneurship) has an r *alpha value* calculated *by Ornbach alpha* greater than 0.70. So the results of the rehabilitation test for all variables are reliable.

**Classic assumption test**

The classical assumption test is employed to ascertain whether the outcomes of the multiple analyses utilized in this research are devoid of any deviations from classical assumptions. These assumptions encompass the normalcy test, the multicollinearity test, and the heteroscedasticity test.

**Normality test**

### Table 3 Normality Test Results

| One-Sample Kolmogorov-Smirnov Test | | | |
|---|---|---|---|
| | | | Unstandardized Residuals |
| N | | | 124 |
| Normal Parameters [a,b] | Mean | | 0.0000000 |
| | Std. Deviation | | 2,44077416 |
| Most Extreme Differences | Absolute | | 0.070 |
| | Positive | | 0.043 |
| | Negative | | -0.070 |
| Statistical Tests | | | 0.070 |
| Asymp. Sig. (2-tailed) [c] | | | ,200 [d] |
| Monte Carlo Sig. (2-tailed) [e] | Sig. | | 0.140 |
| | 99% Confidence Interval | Lower Bound | 0.131 |
| | | Upper Bound | 0.149 |

Source: Primary data processed, 2023

The Kolmogorov-Smirnov test determines if a dataset is normally distributed. If the probability value is greater than 0.05, the data is considered normal. Conversely, if the probability value is less than 0.05, the data is not considered normal. The asymptote value can be inferred. The two-tailed significance value (Sig.) of 0.200 is greater than the significance level of 0.05, suggesting that the data follows a normal distribution.

**Multicollinearity test**

### Table 4. Multicollinearity test
### Coefficients [a]

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. | Tolerance | VIF |
| 1 | (Constant) | 6,257 | 2,354 | | 2,658 | 0.009 | | |
| | *E-commerce* | 0.149 | 0.059 | 0.248 | 2,535 | 0.013 | 0.461 | 2,170 |
| | Accounting information system | 0.205 | 0.076 | 0.271 | 2,703 | 0.008 | 0.440 | 2,274 |
| | Entrepreneurship science | 0.364 | 0.101 | 0.288 | 3,593 | 0,000 | 0.685 | 1,460 |

Source: Primary data processed, 2023

The test employed is the multicollinearity test, as indicated in the aforementioned table. Given that the tolerance value exceeds 0.1 and the VIF value is below 10, The e-commerce variable (X1) has a VIF value of 2.170 x 10^-10 and a tolerance value of 0.461 x 10^-1.

Therefore, there is no multicollinearity in the data. The accounting information system variable (X2) has a VIF value of 2.274, which is less than 10, and a tolerance value of 0.440, which is greater than 0.1. Therefore, there is no multicollinearity in the data. Consequently, the entrepreneurship science variable (X3) exhibits a VIF value of $1.460 < 10$ and a tolerance value of $0.685 > 0.1$, indicating the absence of multicollinearity in the data.
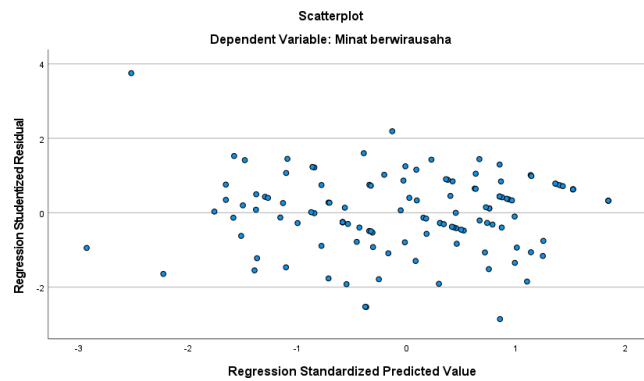
**Heteroscedasticity Test**



**Figure 2 Heteroscedasticity Test Results**

The scatterplot graphs presented above indicate the absence of heteroscedasticity, as the dots are observed to disperse randomly both above and below, without adhering to any discernible pattern. A value of 0 on the Y axis indicates the absence of heteroscedasticity.

**Multiple linear regression analysis**

Multiple linear regression is a statistical method used to model the relationship between one dependent variable and two or more independent variables.[10]

**Table 5. Multiple linear regression test**
**Coefficients ᵃ**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Error | Beta | | |
| 1 | (Constant) | 6,257 | 2,354 | | 2,658 | 0.009 |
| | E-commerce | 0.149 | 0.059 | 0.248 | 2,535 | 0.013 |
| | Accounting Information System | 0.205 | 0.076 | 0.271 | 2,703 | 0.008 |
| | Entrepreneurship Science | 0.364 | 0.101 | 0.288 | 3,593 | 0,000 |

Source: Primary data processed, 2023

$$Y = 6.257 + 0.149 + 0.205 + 0.364 + e$$

This study employs three distinct independent variables and utilizes statistical analysis through the application of multiple linear regression tests. The objective of this test is to directly ascertain the regression coefficient or the extent of influence of each independent variable,

specifically the influence of e-commerce knowledge (X1), accounting information systems knowledge (X2), and entrepreneurship science (X3) on the dependent variable, entrepreneurship (Y).

## Determinant coefficient test ( $R^2$ )

**Table 6 Determinant coefficient test ( $R^2$ )**

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .686ᵃ | .471 | .457 | 2,471 |

a. Predictors: (Constant), Brand Image, Islamic Advertising

Source: Primary data processed, 2023

According to the table provided, the findings of assessing the coefficient of determination, also known as R-square, in this study indicate an Adjusted R Square value of 0.457, which is equivalent to 45.7% based on the available data. The independent factors, namely e-commerce, accounting information systems, and entrepreneurship knowledge, explain for 45.7% of the variation in the dependent variable, which is interest in entrepreneurship. Conversely, the remaining portion 54.3% can be attributed to additional factors that are not accounted for in the model.

## Hypothesis test

Hypothesis testing is used to test whether or not there is significance in the influence of the independent variable on the dependent variable simultaneously and partially.

## Partial Test (t Test)

**Table 7 Partial Test**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | | B | Error | Beta | t | Sig. |
| 1 | (Constant) | 6,257 | 2,354 | | 2,658 | 0.009 |
| | E-commerce | 0.149 | 0.059 | 0.248 | 2,535 | 0.013 |
| | Accounting Information System | 0.205 | 0.076 | 0.271 | 2,703 | 0.008 |
| | Entrepreneurship Science | 0.364 | 0.101 | 0.288 | 3,593 | 0,000 |

Source: Primary data processed, 2023

1. *E-commerce* Knowledge (X1)

The partial test table (t-test) indicates that the coefficient value for the e-commerce expertise variable (X1) on the entrepreneurial interest variable (Y) is 0.149. Within the realm of e-commerce knowledge, the computed t value was 2.535, which exceeds the critical t value of 1.979 from the t table. In addition, a significance value of 0.013 was found, which is less than the threshold of 0.05. Based on the test results, we can infer that H1 is supported

while H0 is rejected. This is because the variable of e-commerce knowledge (X1) has a positive impact on interest in entrepreneurship (Y).

2. Knowledge of accounting information systems (X2)

The partial test table (t-test) indicates that the coefficient value of the accounting information system knowledge variable (X2) on the entrepreneurial interest variable (Y) is 0.205. The computed t-value for knowledge of accounting information systems was 2.703, which is greater than the critical t-value of 1.979. In addition, a significance value of 0.008 was found, which is less than the threshold of 0.05. Based on the test findings, we may conclude that H 2 is approved and H 0 is rejected. This is because the variable X2, which represents understanding of the accounting information system, has a positive impact on interest in entrepreneurship, represented by the variable Y.

3. Science Entrepreneurship (X3)

The partial test table (t test) indicates that the coefficient value for the entrepreneurial knowledge variable (X3) on the entrepreneurial interest variable (Y) is 0.364. The estimated t-value of 3.593 exceeds the critical t-value of 1.979, indicating a significant difference in the understanding of accounting information systems. In addition, a significance value of 0.000 was obtained, which is less than 0.05. The test results indicate that H3 is accepted and H0 is rejected, since the variable understanding of entrepreneurship (X3) has a positive impact on interest in entrepreneurship (Y).

**Simultaneous Test (F Test)**

**Table 8. Simultaneous test (F test)**

**ANOVA [a]**

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|
| 1  Regression | 651,113 | 3 | 217,038 | 35,543 | ,000 [b] |
| Residual | 732,758 | 120 | 6,106 | | |
| Total | 1383,871 | 123 | | | |

Source: 2023 Research Data Processing Results

Based on the results of the simultaneous test (f test) above, it is known that the significance value is 0.000 <0.05. For calculated F of 35.543 > f table value of 2.68, this proves that knowledge of *e-commerce*, accounting information systems, and entrepreneurship knowledgehas a significant effect on interest in entrepreneurship.

**Knowledge *of e-commerce* towards entrepreneurial interest**

Proficiency in e-commerce has a substantial impact on one's inclination toward entrepreneurship. The t-test value for the e-commerce knowledge variable (X1) is 2.535, with a significance value of 0.013. Since the significance value is less than 0.05, we accept the alternative hypothesis (H1) and reject the null hypothesis (H0). Understanding e-commerce facilitates the establishment of a business by an entrepreneur with limited money. E-commerce facilitates entrepreneurs in marketing and advertising their products or services using digital platforms. In addition, it can enhance the pace and streamline operations in the company, and broadenthe scope of marketing to enhance the effectiveness and efficiency of the purchasing and selling process. Previous studies [3] have demonstrated that knowing about e-commerce positively influences enthusiasm for entrepreneurship.

**Knowledge of accounting information systems on entrepreneurial interest**

The findings of this study indicate that proficiency in accounting information systems has a notable impact on the level of interest in entrepreneurship. The variable representing knowledge of the accounting information system (X2) has a t-value of 2.703 and a significance value of 0.008, which is less than the threshold of 0.05. Therefore, we accept the alternative hypothesis (H2) and reject the null hypothesis (H0). Understanding accounting information systems greatly benefits entrepreneurs in managing their businesses. These systems provide faster and more precise generation of financial reports, aiding in informed decision-making. Additionally, accounting information systems enhance efficiency in work processes. Previous research [18] has demonstrated that familiarity with accounting information systems positively influences enthusiasm in entrepreneurship.

**Knowledge of science entrepreneurship towards entrepreneurial interest**

The research findings indicate that familiarity with entrepreneurship has a substantial impact on the inclination towards entrepreneurship. Regarding understanding of entrepreneurship, the data analysis reveals that the t value for the entrepreneurship science variable (X3) is 3.593, and the significance value is 0.000, which is less than 0.05. Therefore, we accept hypothesis H3 and reject hypothesis H0. This research demonstrates that the variable of entrepreneurship knowledge is acquired through both formal classroom learning and informal learning outside the classroom. Through comprehension of entrepreneurship, students can enhance their drive in the realm of business and enterprise. This is corroborated by prior studies conducted by [19].

**Knowledge of *e -commerce* , accounting information systems, entrepreneurship science towards entrepreneurial interest.**

The research findings indicate that simultaneous hypothesis testing, e-commerce expertise, accounting information systems, and entrepreneurship knowledge have a good impact. This is supported by the computed F test results of 35.543, which significantly exceed the F table value

of 2.68. The significance value is less than 0.05, specifically 0.000. Possessingknowledge in e-commerce, accounting information systems, and entrepreneurship has a substantial impact on the level of interest in entrepreneurship when considered collectively. The findings of the simultaneous test (F test) indicate that e-commerce knowledge, accountinginformation systems, and entrepreneurship knowledge have a favorable impact on interest in entrepreneurship.

## 4. Conclusion

Based on research findings, data analysis, and studies conducted by researchers on research topics related to *e-commerce knowledge* (X1), accounting information system (X2), and accounting information system (X3) on entrepreneurial interest (Y) among accounting students at Nusantara PGRI Kediri University for the 2020 - 2021 class year, it can be concluded as follows: knowledge of *e-commerce*, accounting information systems, knowledge Simultaneous and partial entrepreneurship influences entrepreneurial interest.

*e-commerce* knowledge can help increase sales, and also as a scientific development regarding accounting information systems and entrepreneurship science. Apart from that, it is also used as reference material for future researchers who discuss topics related to this research.

It is hoped that future researchers will further develop the limitations of this research, such as the data obtained only from questionnaires given to accounting study program students. Future researchers are expected to further develop the topic and data obtained to obtain maximum results.

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