

The Influence of E-Commerce, Motivation, and The Use of Accounting Information Systems in Decision-Making For Entrepreneurship in Accounting Students

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Abstract: In today's digital era, anyone can make buying and selling transactions easily. Buying and selling trade goods can now be done from young to old. Due to the access to conduct all-round transactions in terms of supply of goods, promotion, and finance is also easy. This is because the latest information technology makes it easy to transact efficiently and effectively. An example of current information technology that is developing is e-commerce. Apart from e-commerce, accounting information skills can encourage individuals to develop their businesses. However, the situation in Indonesia is that young people who are entrepreneurs are low. Therefore, this study aims to see whether the variables that have been determined such as E-Commerce, Motivation, and Financial Information Systems can influence decisions in entrepreneurship. The population in this study were accounting students at the Faculty of Economics and Business, Universitas Medan Area. The data used in this study is primary data by distributing questionnaires to respondents using a purposive sampling technique. The analysis used is multiple linear regression analysis. The results of this study are expected to be able to analyze more deeply the students' interest in entrepreneurship. The results of the study will also be presented through tables, figures, and graphs.

Keywords: *Entrepreneurship, E-Commerce, Motivation, Accounting Information System*

1. Introduction and Background

Based on data from the Badan Pusat Statistik in August 2023, the unemployment rate in Indonesia was 5.32% or approximately 14,000,000 of the entire Indonesian population. This is a decrease of 0.54% from August 2022. However, despite the decrease, the unemployment rate is a large number for a country. This is because many people in Indonesia, including young people, want to work in an institution. The Ministry of Cooperatives and Small and Medium Enterprises sees that the number of entrepreneurs is still around 3.47% as of 2022. This number is still far below the standard entrepreneurship ratio for the category of developed countries which has a minimum standard of 12% of the total population. Based on this data, we know that the ratio of entrepreneurs to the population in Indonesia is still far from the minimum number. The government continues to encourage an increase in this ratio so that economic growth will increase. New entrepreneurs are still needed in Indonesia because they are expected to open new jobs to reduce unemployment.

In the current era of digital development, the process of doing business is very easy. According to Marlinah (2020), the digital era makes the use of technology more advanced from year to year, but in Indonesia, this is still not fully utilized by the community. Technological advances should be utilized to start a business to improve the quality of life in the future. But this still cannot be realized because of the low interest of the Indonesian people in technological advances. Therefore, it is very necessary to use or utilize the type of application or information technology to increase competitiveness in the business world, one that is often used is Electronic Commerce (e-commerce). E-commerce can be used by entrepreneurs to create a web on the internet to market the products offered and does not require expensive costs to expand business promotion because it can utilize pre-existing platforms, such as social media. As in the concept of commerce, electronic commerce creates alliances between parties to provide services. The result of such alliances can give rise to rights and obligations that must be fulfilled by the parties involved. Electronic commerce is a model of a sales contract with characteristics that differ from the usual model of buying and selling transactions, especially with a scope that is not only local but also global (Muttaqin, 2011).

According to Mahrom (2022) entrepreneurship grows based on the motivation to earn their income and develop an entrepreneurial self. The emergence of motivation comes from within oneself and from others. Pressure to survive, develop, or show the existence of success can encourage entrepreneurial action. Especially if externally, there are many experiences of the success of others who take the same action. According to

Gerungan (Lubis & Maha, 2021), motivation is an impetus in humans that causes these humans to carry out an activity. So, with strong motivation, students are motivated and decide to become entrepreneurs. And of course, it will increase the number of young entrepreneurs in Indonesia. The level of entrepreneurial success depends on how much motivation is in the student. So, the greater the motivation a person has, the greater the effort to realize the desire for entrepreneurship.

When someone starts a business, they must have a supporting information system to run their business properly. Including the system used in managing finances. According to Nuraibah et al (2021), the most popular information system among entrepreneurs is the accounting information system. According to Rapika (2021), manual data processing is no longer relevant in the modern era as it is today, because there is openness and globalization which requires everything to be processed quickly and accurately. Errors caused by manual data processing can no longer be neutralized because the information produced can cause errors in decision-making. This is what makes the existence of accounting information systems increasingly important and main for a company.

2. Literature Review

Decision for Entrepreneurship

Entrepreneurship is the ability to hone something within oneself to be improved and utilized to be more optimal so that it can improve future living standards (Hendro, 2011). Entrepreneurship is the process of creating a new value in the use of time and effort required and receiving monetary rewards generated for freedom and personal satisfaction. Entrepreneurship is a person's efforts in the creation of a business or venture faced with the risk and uncertainty of profit in business development by exploring opportunities in utilizing the necessary resources (Suharyadi et al., 2007).

E-Commerce

According to Anugrah and Priantara (2018), electronic commerce is the activity of buying and selling goods or services using the Internet network. Candra and Dadang (2013) explain that electronic commerce is a sales transaction activity or purchase of goods and services carried out between companies using computers with internet networks. Electronic commerce business is a business that has no boundaries between sellers or buyers and there is no distance between anything.

Motivation

According to Hidayat et al. (2023), motivation is defined as factors that direct and encourage a person's behavior or desire to carry out an activity which is expressed in the form of hard or weak effort. According to Alifia and Jojok (2019: 142), entrepreneurial motivation is "a psychological drive that arises from within and outside the individual to do something independently". With the encouragement that arises, the individual will be able to determine what business he will be involved in as well as determine future goals and expectations. Then as stated by Yunal and Indriyani (2013: 142) entrepreneurial motivation is "the driving force/encouragement within that gives rise to enthusiasm for the creation of an activity/job by looking at the opportunities that exist around, acting bravely in taking risks, carrying out innovative activities, and having an orientation towards profit". Then as stated by Maulida & Dhanita (2012) entrepreneurial motivation is a state that encourages, drives, and directs the desire of individuals to carry out entrepreneurial activities, by being independent, believing in themselves, being future-oriented, taking risks, being creative, and highly valuing the desire for innovation.

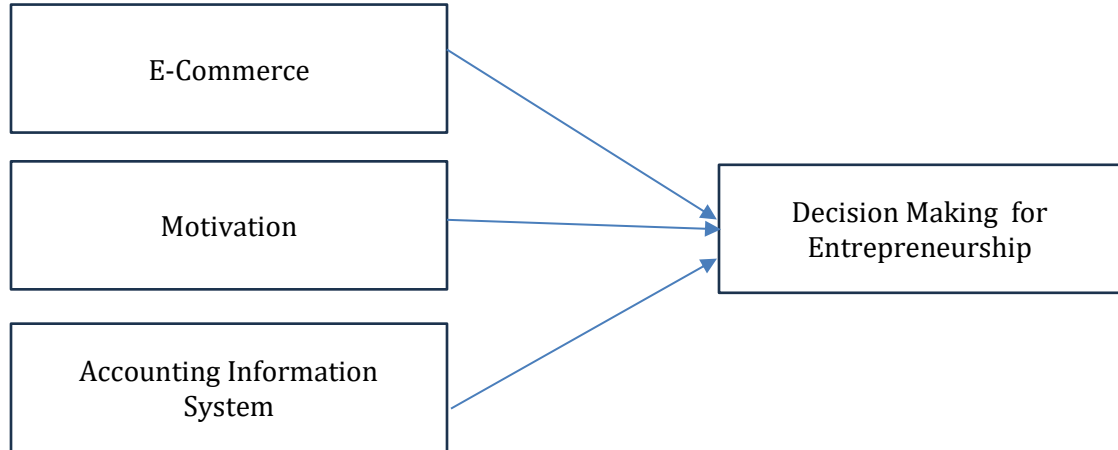
Accounting Information System

According to Kasmir (2020:4) Accounting Information System is a system that processes data and transactions to generate useful information for planning, controlling, and operating a business. Hall (2018) defines an accounting information system as consisting of three main subsystems, namely: a transaction processing system that supports daily business operations with several documents for users throughout the organization, a general ledger reporting system that produces traditional financial reports and a management reporting system that provides management with internal financial reports with specific purposes and information needed for decision making. Mulyadi (2018) Accounting Information Systems are records and reports that are coordinated in such a way as to provide the financial information needed to facilitate company management.

From some of the above definitions, it can be concluded that an accounting information system is a system that processes data and transactions to produce company financial reports in the form of records or reports that are coordinated in such a way as to facilitate company management.

Development Hypothesis

Figure 1: Framework Draft (processed data,2024)



As for the formulation The hypothesis in this research is as follows:

H 1: E-commerce has an influence on decision-making for entrepreneurship

H 2: Motivation has an influence on decision-making for entrepreneurship

H 3: Accounting Information System has an influence on decision-making for entrepreneurship

3. Research Methodology

The type of research conducted in this study uses a type of quantitative research in the form of an associative approach. Quantitative research is research based on the philosophy of positivism, used in research with certain populations or samples, data collection using statistical/quantitative data analysis, and research instruments with the aim of testing predetermined hypotheses (Sugiyono, 2019). The population in this research is all active students of the Accounting Study Program, Faculty of Economics and Business, Universitas Medan Area. The determination of the number of samples is measured using the Slovin formula with a confidence level of 90% and a value of $e = 10\%$ to get a sample size of 80 students. Data processing is using SPSS 25 for Windows software. The approach method used in this research is a quantitative research method, with data analysis consisting of classical assumption tests, multiple linear regression analysis, and hypothesis testing.

4. Results

Classical Assumption Test

Normality Test

Table 1 : Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test

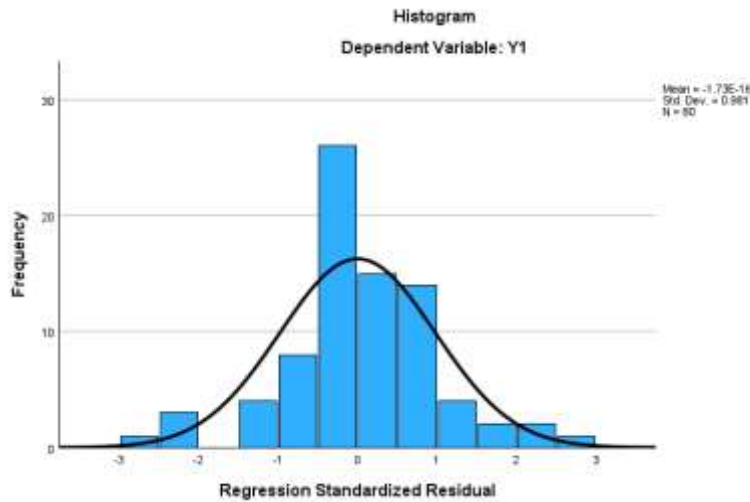
		Unstandardized Residual
N		80
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.56872997
Most Extreme Differences	Absolute	.122
	Positive	.100
	Negative	-.122

Test Statistic		.122
Asymp. Sig. (2-tailed) ^c		.005
Monte Carlo Sig. (2-tailed) ^d	Sig.	.005
	99% Confidence Interval	Lower Bound .003 Upper Bound .007

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. Lilliefors' method is based on 10000 Monte Carlo samples with a starting seed of 2000000.

Based on Table 1, it can be seen that the significant value is 0.05. It can be concluded that the data above is normally distributed.

Figure 2: Histogram

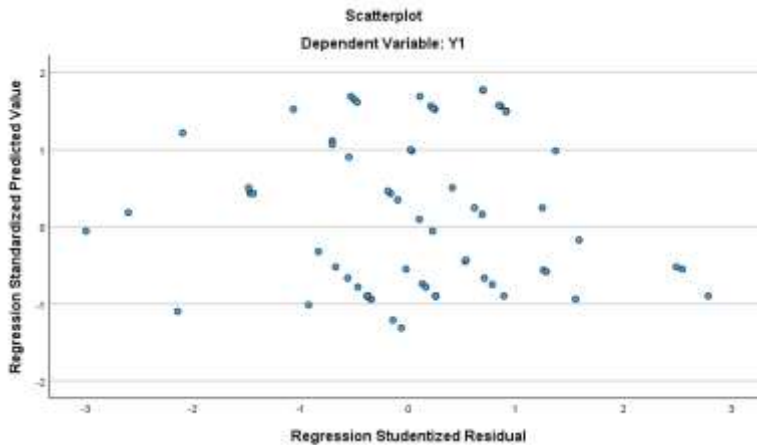


Based on the figure above, that data has normally been distributed.

Heteroscedasticity Test

The following is the data regarding the heteroscedasticity test:

Figure 3: Scatterplot Graphic



Based on the graph above, it can be seen that the dots spread above and below the number 0 on the Y-axis, so it can be concluded that there is no heteroscedasticity in the regression model.

Multiple Linear Regression Analysis

Multiple regression analysis was conducted to determine how much influence the variables of E-Commerce, Motivation, and Accounting Information Systems on the Decision to Go into Entrepreneurship.

Table 2: Multiple Linear Regression Analysis

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	7.248	2.332
	X1	.052	.101
	X2	.145	.125
	X3	.471	.113

Based on Table 2, multiple linear regression equations can be obtained as follows:

$$Y = 7,248 + 0,52X1 + 0,145X2 + 0,471X3 + e$$

- The constant value of 7.428 means that without the variables of e-commerce, motivation, and accounting information systems, the decision to engage in entrepreneurship is 7.428.
- The X1 regression coefficient value is 0.52, meaning that if the e-commerce variable increases, the decision variable for entrepreneurship will increase, and vice versa.
- The X2 regression coefficient value is 0.145, meaning that if the motivation variable increases, the decision variable for entrepreneurship will increase, and vice versa.
- The X1 regression coefficient value is 0.471, meaning that if the accounting information system variable increases, the decision variable for entrepreneurship will increase, and vice versa.

Hypothesis Test T (Parcial) Test

The following are the results of the t-test:

Table 3: T Test

Model		Standardized	t	Sig.
		Coefficients		
		Beta		
1	(Constant)		3.108	.003
	X1	.052	.513	.610
	X2	.141	1.161	.249
	X3	.497	4.156	.001

Based on the t (partial) test results above, variables X1 and X3 are not significant with Y, but variable X3 is positive and significant with variable Y.

5. Conclusion

In the results of this study, the variable e-commerce and motivation does not affect the decision to entrepreneurship. However, the accounting information system variable has a positive and significant effect on the decision to engage in entrepreneurship. This means that young people in Indonesia will be interested in entrepreneurship if there is convenience in transactions and clear financial records.

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