

The Influence of Using Accounting Information Systems and E-Commerce on Entrepreneurial Decision Making (Case Study of Accounting Students throughout Jember Regency)

Nindi Kumala Dewi¹, Rendy Mirwan Aspirandi², Ibna Kamelia Fiel Afroh³

^{1,2,3}Muhammadiyah University of Jember

Article Info

Article history:

Received March 2024

Revised March 2024

Accepted March 2024

Keywords:

Accounting Information System

E-Commerce

Entrepreneurial Decisions

ABSTRACT

This research was conducted with the aim of testing the influence of Accounting Information Systems and E-Commerce on entrepreneurial decision making among accounting students throughout Jember Regency. The population in this research is active Bachelor of Accounting students who have taken courses in accounting information systems and entrepreneurship, specifically for the class of 2020, at Muhammadiyah University Jember, Jember University, Kiai Haji Achmad Siddiq State Islamic University Jember, and Mandala Institute of Technology and Science Jember. The total population is 424 students. The sample selection technique uses Slovin's formula, with a sample size of 80 students in four universities. Data collection used primary data through distributing questionnaires online which obtained data from each university with the number of Muhammadiyah University Jember 13 students, University of Jember 25 students, UIN KHAS Jember 30 students, and ITS Mandala Jember 12 students. This research method uses quantitative methods with data testing carried out using SPSS version 27. The results of this research show that the accounting information system has a positive and significant effect on entrepreneurial decision making among accounting students in Jember Regency and e-commerce has a positive and significant effect on entrepreneurial decision making among accounting students in Jember Regency.

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Corresponding Author:

Name: Nindi Kumala Dewi

Institution: Muhammadiyah University of Jember

e-mail: nindikumala185@gmail.com

1. INTRODUCTION

In the current digital era, information technology has developed rapidly and rapidly [1], which is used as the main means for entrepreneurs in carrying out all their business activities. Information technology greatly influences life and habits in many ways, such as information, entertainment and

communication, and has changed ways of working from traditional to modern, such as buying or selling goods or services [2]. The development of information technology makes it easier and helps prospective entrepreneurs in running their businesses, because by using information technology the transactions and information provided are

effective and efficient. The increasing use of information technology makes business competition increasingly fierce. Therefore, business actors, especially prospective entrepreneurs, can take advantage of this opportunity by expanding their knowledge and abilities so they can compete with other entrepreneurs.

Entrepreneurship is an activity that utilizes resources owned by a person or an organization with the aim of adding value to these resources towards sustainable economic value growth. The development of information technology in the business world really helps students who are about to start or are just starting a business in implementing their business. As we know, information technology provides information quickly and accurately.

Currently competition in the world of work is very tight, the number of workers is increasing, the level of employment opportunities is getting smaller. Based on information from the Central Statistics Agency, the total workforce in August 2023 from the National Labor Force Survey (Sakernas) was 147.71 million people, an increase of 3.99 million compared to the previous year. It can be said that more and more people are finding it difficult to find work, which is causing the unemployment rate to also increase. The large growth in the workforce means that every year there will be graduates from the studies being undertaken, however, the job opportunities available are not sufficient for the percentage of the workforce. Therefore, students are required to be entrepreneurial in order to create employment opportunities for people who need work. Whereas future candidates for the nation, students start business activities by utilizing information technology [3]. With the various challenges faced by students, they must have their own business in order to generate income. Utilization of information technology is one way to develop a business that is being run, through the distribution of sales, purchases, marketing of goods and services via the internet.

The use of the internet which is increasingly widespread in Indonesia must be utilized as well as possible by prospective entrepreneurs so that the business they manage can develop widely and also make the online business process develop rapidly. The online business that is currently a hot topic of conversation is the use of *E-Commerce*.

Developing information technology also demands that every person who has or decides to become an entrepreneur is able to develop a computer-based information system. The presentation of information that can be used is an accounting information system. SIA can help accounting students manage financial data efficiently and obtain accurate financial information, which can later become the basis for supporting entrepreneurial decision making. Apart from that, AIS also involves recording and tracking every business transaction. This helps accounting students understand cash flow, operational cycles, and the influence of transactions on business performance. The large benefits of current information technology mean that accounting information systems have a significant role in supporting entrepreneurial decisions for students, especially students majoring in accounting.

Researchers prefer undergraduate students majoring in accounting in Jember Regency class of 2020, specifically at Muhammadiyah University Jember, Jember University, UIN KHAS Jember, and ITS Mandala Jember who are final semester students and have taken accounting information systems and entrepreneurship, later they will of course have a choice regarding what career they will choose when they graduate from college. Researchers chose students from the Bachelor of Accounting study program because these students certainly have knowledge in the field of accounting, especially regarding accounting information systems and entrepreneurship. In this way, the problem that arises is that researchers want to know how accounting students in Jember Regency understand the use of accounting information systems and *e-*

commerce as part of their decision to become entrepreneurs in the future.

Based on the explanation above regarding research support, it is still found that there are research gaps in research. Where research conducted by [4], [3], and [5] with the same results stated that accounting information systems and *e-commerce* influence decision making for entrepreneurship among accounting students. However, research conducted by [6] states that the use of accounting information systems does not have a significant influence on accounting students' decision making for entrepreneurship because in fact the current conditions, accounting students so far have only received theories. Only theory regarding the use of accounting information systems without any practice that supports them in making entrepreneurial decisions. Thus, there are differences in perception between several studies that have been conducted previously. Likewise, research conducted by [7] stated that the Accounting Information System partially did not have a positive and significant effect on the decision to become an entrepreneur among accounting students. As for research conducted by [8] the *e-commerce* variable does not have a significant effect on entrepreneurial decision making. Other research, namely that conducted by [9] states that *e-commerce* does not have a significant effect on accounting students' decision making in entrepreneurship.

Based on this background description, the researcher is interested in conducting final assignment research entitled "THE INFLUENCE OF THE USE OF ACCOUNTING AND E-COMMERCE INFORMATION SYSTEMS ON DECISION MAKING FOR ENTREPRENEURSHIP (CASE STUDY OF ACCOUNTING STUDENTS IN JEMBER DISTRICT)".

Based on the background that has been described, there are still problems faced by accounting students in Jember Regency, so there are several questions that are the focus of this research, does the use of accounting information systems influence decision

making for entrepreneurship among accounting students in Jember Regency? Does *e-commerce* influence accounting students' decision make for entrepreneurship in Jember Regency?

The aim of this research is to test and analyze the influence of using an accounting information system in making entrepreneurial decisions among accounting students in Jember Regency. To test and analyze the influence of *e-commerce* on entrepreneurial decision making among accounting students in Jember Regency.

2. LITERATURE REVIEW

2.1 Theoretical basis

2.1.1. Technology Acceptance Model

This research uses the concept of the technology acceptance model (TAM). The Technology Acceptance Model (TAM) is a model that is suitable for predicting an individual's desire to accept technology based on the Theory of Reasoned Action (TRA). TAM has five main models used to predict user acceptance, namely *perceived usefulness* and *perceived ease of use* which will influence attitudes towards users (*attitude toward using*), user intentions (*behavioral intention to use*) and then shows real users of a system (*actual system use*).

2.1.2. Accounting information system

Accounting information system as a system whose task is to process and process transaction data to obtain information which functions to plan, control, run and develop a business [10]. According to [11] an accounting information system is an integrated activity to produce reports in the form of business transaction data which is processed and presented so that it will become a financial report where the report will be useful for the parties who need it.

2.1.3. Ecommerce

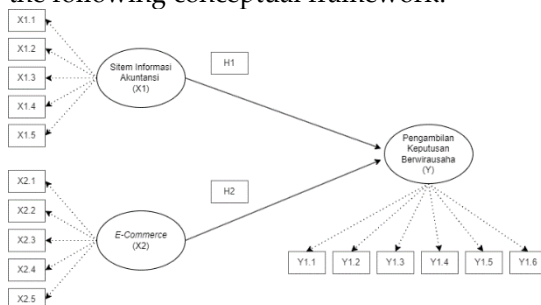
E-commerce is the utilization or use of a website to carry out transactions that enable the sale of products or services online, and is used as a tool for carrying out buying and selling of goods or services via the internet to increase the company's overall efficiency [12].

2.1.4. Entrepreneurship

According to Soeharto Prawiro, entrepreneurship is a value needed to start a business and develop a business. According to Drucker, entrepreneurship is the ability to create something new and different. According to Stoner James, entrepreneurship is the ability to take factors of production, working land, labor and capital to use them to produce new goods or services. Entrepreneurs recognize opportunities that executives don't see or don't care about other business [13].

2.2 Conceptual Framework

The conceptual framework is a description of the flow of thinking in this research. In this research there are two variables, namely the independent variable and the dependent variable. In this research, the independent variables are Accounting Information Systems (X1) and *E-Commerce* (X2), while the dependent variable is entrepreneurial decision making. The flow of thinking in this research can be described in the following conceptual framework:



2.3 Hypothesis Development

2.3.1. The Influence of Accounting Information Systems on Entrepreneurial Decision Making

Accounting systems are really needed by the business world because they can support data processing. This ensures that when leaders and entrepreneurs make decisions, they make decisions based on existing or existing data. *The Technology Acceptance Model* (TAM) comes from a psychological theory which explains the behavior of information technology users based on the user's beliefs, attitudes, intentions and behavioral relationships.

Research conducted by [5] states that the higher the use of accounting information systems, the higher the student's desire to become an entrepreneur. Research results [14] show that the Accounting Information System has an effect on entrepreneurship. Then research [15] suggests that the use of accounting information systems has a positive influence on students' interest in entrepreneurship.

H1: The accounting information system (X1) has a significant effect on entrepreneurial decision making for accounting students throughout Jember Regency

2.3.2. The Influence of E-Commerce on Entrepreneurial Decision Making

E-commerce is an activity or buying and selling activity that allows individuals and... companies to buy or sell goods *online* using Internet. This is in accordance with the use of *the Technology Acceptance Model* (TAM) to analyze the effect of implementing *e-commerce* on sales students' decision to become entrepreneurs.

The research conducted by [16] stated that if you have a good understanding of *E-Commerce*, you will implement *E-Commerce* in business well. Then research was conducted by [17] with the results that *e-commerce* influences decision making for entrepreneurship. And reinforced by research conducted by [18] which states that *e-commerce* has a positive influence on entrepreneurial decision making.

H2: E-Commerce (X2) has a significant influence on the entrepreneurial decision making of accounting students throughout Jember Regency

3. RESEARCH METHODS

3.1. Data Type

The method used in this research is a quantitative method. According to [19] quantitative research methods. This research was conducted on students majoring in accounting from the regular undergraduate program class of 2020 who had taken courses in accounting information systems and entrepreneurship in Jember Regency which consists of 4 campuses, namely

Muhammadiyah University Jember, Jember University, UIN KHAS Jember, and ITS Mandala Jember by distributing questionnaires. Using a Likert scale to distribute questionnaires, quantitative (numerical) data was collected in this research. In obtaining information through distributing web-based questionnaires by utilizing the use of Google Forms.

3.2. Population and Sample

The population used in this research were undergraduate students majoring in accounting in Jember Regency class of 2020. Accounting students' class of 2020 in Jember Regency to be precise at Muhammadiyah University Jember, Jember University, UIN KHAS Jember, and ITS Mandala Jember who were final semester students and had taken the system accounting and entrepreneurship information, later they will certainly have choices regarding what career they will choose when they graduate from college.

By determining the sample using the Slovin formula, the results were 80 students at four campuses in Jember Regency. With clusters for each campus as follows:

Table 3.1
Number of Samples for Each University

University	Amount
Muhammadiyah University of Jember	$69 : 424 \times 80 = 13$
University of Jember	$132 : 424 \times 80 = 25$
UIN KHAS Jember	$158 : 424 \times 80 = 30$
ITS Mandala Jember	$65 : 424 \times 80 = 12$
TOTAL	80

3.3. Data Measurement Techniques

In this research, the data measurement technique used is the Likert scale. The Likert scale

is used to measure a person's attitudes, opinions and perceptions regarding social phenomena. With assessment criteria: Strongly Disagree (1), Disagree (2), Somewhat Agree (3), Agree (4), and Strongly Agree (5).

3.4. Data Analysis Technique

The data analysis technique in this research uses several testing methods, namely data analysis techniques consisting of validity tests and reliability tests. Classic assumption tests consisting of normality tests, multicollinearity tests, and heteroscedasticity tests, multiple linear regression tests. Hypothesis testing consisting of t test (partial) and coefficient of determination. The test was processed using SPSS version 27.

4. RESULTS AND DISCUSSION

4.1. Object Overview

The data used in this research is primary data, where the author distributed questionnaires online to respondents. This questionnaire was distributed using a Google form which was distributed to students of the class of 2020 accounting study program at four universities, namely, Muhammadiyah University Jember, Jember University, ITS Mandala Jember, and UIN KHAS Jember. Researchers separated the identity of each respondent according to predetermined characteristics. By classifying respondents based on gender and college. The majority who filled out the questionnaire were women, 72.5% or 58 respondents, and men, 27.5% or 22 respondents. From this table it can be concluded that women dominate and are more interested in making entrepreneurial decisions.

Based on the universities of Jember Muhammadiyah University, there were 13 respondents with a percentage of 16.3%, Jember University with 25 respondents with a percentage of 31.3%, UIN KHAS Jember with 30 respondents with a percentage of 37.5%, and ITS Mandala Jember with a percentage of 12 respondents. 15%. It can be concluded that the largest number of respondents is UIN KHAS Jember because according to initial calculations the population of UIN KHAS

Jember is the largest compared to other universities. So, this shows that the respondents selected for this research were right on target, namely undergraduate students in the accounting study program in Jember Regency.

4.2. Data Analysis

4.2.1. Validity test

Table 4.1
Validity Test Results

Variabel	Indikator	Uji Validitas		Keterangan
		r Tabel	r Hitung	
Sistem Informasi Akuntansi (X1)	X1.1	0,219	0,697	Valid
	X1.2	0,219	0,746	Valid
	X1.3	0,219	0,721	Valid
	X1.4	0,219	0,759	Valid
	X1.5	0,219	0,678	Valid
E-Commerce (X2)	X2.1	0,219	0,670	Valid
	X2.2	0,219	0,752	Valid
	X2.3	0,219	0,742	Valid
	X2.4	0,219	0,823	Valid
	X2.5	0,219	0,769	Valid
Pengambilan Keputusan Berwirausaha (Y)	Y1.1	0,219	0,791	Valid
	Y1.2	0,219	0,859	Valid
	Y1.3	0,219	0,836	Valid
	Y1.4	0,219	0,671	Valid
	Y1.5	0,219	0,807	Valid
	Y1.6	0,219	0,831	Valid

Based on data from table 4.1, the results of the validity test state that each variable indicator of Accounting Information Systems (X1), E-Commerce (X2), and Entrepreneurial Decision Making (Y) has a calculated r value $>$ r table (0.219). Therefore, it can be concluded that all statement instruments are said to be valid so that the research can be continued

4.2.2. Reliability Test

Table 4.2
Reliability Test Results

Varibel	Cronbach's Alpha	Keterangan
Sistem Informasi Akuntansi	0,765	Reliabel
E-Commerce	0,807	Reliabel
Pengambilan Keputusan Berwirausaha	0,884	Reliabel

Based on table 4.2 above, it shows that all variables, namely Accounting Information Systems, E-Commerce, and Entrepreneurial Decision Making can be said to be reliable because they have a Cronbach's Alpha value of more than 0.60.

4.3. Classic Assumption Test

4.3.1. Normality test

Table 4.3
Normality Test Results

Unstandardized Residuals		
N		80
Normal Parameters ^{a, b}	Mean	.0000000
	Std. Deviation	3.10739051
Most Extreme Differences	Absolute	.082
	Positive	.074
	Negative	-.082
Statistical Tests		.082
Asymp. Sig. (2-tailed) ^c		.200 ^d

Based on table 4.3 above, it shows that the normality test was tested using the One-Sample Kolmogorov-Smirnov Test. With a significance value of $0.200 > 0.05$. It can be concluded that the data in this study is normally distributed.

4.3.2. Multicollinearity Test

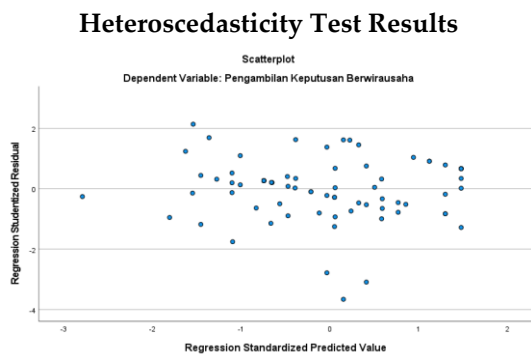
Table 4.4
Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Accounting information system	.708	1,412
E-Commerce	.708	1,412

The results of the multicollinearity test in table 4.4 above show that the tolerance value for the accounting information system and e-commerce variables is $0.708 > 0.10$ and $VIF 1.412 < 10$. It can be concluded that there is no multicollinearity in this research.

4.3.3. Heteroscedasticity Test

Figure 4.1



The results of the heteroscedasticity test in Figure 4.1 with a scatterplot show that the pattern is spread and clear, so it can be concluded that heteroscedasticity did not occur in this study.

4.3.4. Multiple Linear Regression Analysis

Table 4.5

Multiple Linear Regression Analysis Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.031	3.531		1.142	.257
	Sistem Informasi Akuntansi	.386	.178	.241	2.167	.033
	E-Commerce	.571	.158	.401	3.605	.001

From these similarities it can be concluded:

1. The constant value is 4.031 which shows that this value is positive.
2. The regression coefficient for the accounting information system variable (X1) is 0.386, it can be concluded that the accounting information system variable has a positive value on entrepreneurial decision making (Y).
3. The regression coefficient for the e-commerce variable (X2) is 0.571, it can be concluded that the e-commerce variable has a positive value on entrepreneurial decision making (Y).

4.4. Hypothesis testing

4.4.1. t test

Table 4.6

t Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.031	3.531		1.142	.257
	Sistem Informasi Akuntansi	.386	.178	.241	2.167	.033
	E-Commerce	.571	.158	.401	3.605	.001

Based on table 4.6, it can be explained as follows:

The results of the accounting information system variable (X1) with a calculated t-value of 2.167 > 1.664 (t-table). The significance value of the accounting information system variable is 0.033 < 0.05. It is concluded that the accounting information system variable has a positive and significant effect on entrepreneurial decision making.

The results of the e-commerce variable (X2) with a calculated t-value of 3.605 > 1.664 (t-table). The significance value of the e-commerce variable is 0.001 < 0.05. It is concluded that the e-commerce variable has a positive and significant effect on entrepreneurial decision making.

4.4.2. Coefficient of Determination (R²)

Table 4.7

Coefficient of Determination Test Results (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.569 ^a	.324	.306	3,147

Based on the coefficient of determination test results in table 4.7, it shows that the coefficient of determination value is 0.306 = 30%. It can be interpreted that the influence of accounting information systems and e-commerce on the entrepreneurial decision making of undergraduate accounting students in 2020 in Jember Regency, to be precise in four universities, namely Muhammadiyah University Jember, University of Jember, UIN KHAS Jember, and ITS Mandala Jember is 30%, and the rest is influenced by other variables that have not been carried out by this research model.

4.5. Discussion

4.5.1. The Influence of Accounting Information Systems on Entrepreneurial Decision Making

Based on the results of the t test, the accounting information system has a positive impact on entrepreneurial decision making among accounting students throughout Jember Regency. It is concluded that the accounting information system variable has a positive and significant effect on entrepreneurial decision making. If undergraduate accounting students from the class of 2020 in Jember Regency have a high understanding of the use of accounting information systems, they will also have a high level of decision making about entrepreneurship as a career choice after they graduate.

Accounting systems are really needed by the business world because they can support data processing. This ensures that when leaders and entrepreneurs make decisions, they make decisions based on existing or existing data. An accounting information system is a system that can process accounting data such as financial data and other data to produce information. The accounting information system has a very important role in supporting students, especially accounting students in Jember Regency, in making decisions regarding entrepreneurship. The accounting information system can record all student business activities, such as financial transactions, especially regarding business financial data, whether from sales of products/services, expenses in purchasing raw materials, or related to other operations.

Therefore, this research supports the Technology Acceptance Model (TAM) theory which comes from psychological theory which explains the behavior of information technology users based on the user's beliefs, attitudes, intentions and behavioral relationships. Likewise, the Technology Acceptance Model (TAM) views organizations as open systems linked to the environment, which also influences the organization's internal processes. In this case,

the Technology Acceptance Model (TAM) explains the relationship between the application of accounting information systems and the behavior that occurs within an organization or business so that it influences entrepreneurship.

Research conducted by [5] states that the higher the use of accounting information systems, the higher the student's desire to become an entrepreneur. Research results [14] show that the Accounting Information System has an effect on entrepreneurship. Then research [15] suggests that the use of accounting information systems has a positive influence on students' interest in entrepreneurship.

4.5.2. The Influence of E-Commerce on Entrepreneurial Decision Making

Based on the results of the t test, e-commerce has a positive impact on entrepreneurial decision making among accounting students throughout Jember Regency. The results of the e-commerce variable (X2) with a calculated t-value of 3.605 > 1.664 (t-table). The significance value of the e-commerce variable is 0.001 < 0.05. It is concluded that the e-commerce variable has a positive and significant effect on entrepreneurial decision making. If undergraduate accounting students from the class of 2020 in Jember Regency have a high understanding of the use of e-commerce, they will also make a high decision to become entrepreneurs as a career choice after they graduate.

The use of e-commerce has a significant impact on the entrepreneurial decision-making process of accounting students in Jember Regency. E-commerce can help students to expand market share, without being limited by regional boundaries. Through e-commerce analytics and data, students can carry out in-depth market analysis in more detail and detail, including purchasing trends and consumer preferences. E-commerce helps students to start a business with relatively cheaper expenses or operational costs.

This is in accordance with the use of the Technology Acceptance Model (TAM) to

analyze the influence of implementing e-commerce on students' decision making to become entrepreneurs. TAM is used to predict an individual's desire to accept e-commerce as well as the benefits and ease of using e-commerce for entrepreneurship.

Research conducted by [16] stated that if you have a good understanding of E-Commerce, you will implement E-Commerce in business well. Then research was conducted by [17] with the results that e-commerce influences decision making for entrepreneurship. And this is reinforced by research conducted by [18] which suggests that e-commerce has a positive effect on entrepreneurial decision making.

5. CONCLUSION

Based on the hypothesis testing that has been carried out, it can be concluded that the accounting information system has a positive and significant effect on entrepreneurial decision making. If undergraduate accounting students from the class of 2020 in Jember Regency have a high understanding of the use of accounting information systems, they will also have a high level of decision making about entrepreneurship as a career choice after they graduate. E-commerce has a positive and significant effect on entrepreneurial decision making. If undergraduate accounting students from the class of 2020 in Jember Regency have a high understanding of the use

of e-commerce, they will also make a high decision to become entrepreneurs as a career choice after they graduate. Suggestions that the author can provide in the results of this research for future researchers. It is hoped that further research can consider the research objects that will be used, where in this research only one class is used, namely the class of 2020 with the criteria of students who have taken accounting information systems and entrepreneurship courses. It is possible for future researchers to use several batches such as batch, 2021, 2022 and so on. The scope of this research object also only focuses on one district, namely Jember Regency. It is hoped that in future research it will be possible to expand the scope of the research object. This research also only focuses on accounting students, it is hoped that further research can use other students to find out the perceptions of students who have not taken courses related to entrepreneurial decision making.

ACKNOWLEDGEMENTS













On this occasion the author would like to thank the Accounting Study Program, Faculty of Economics and Business, Muhammadiyah University of Jember and students and accounting staff at four campuses, namely Muhammadiyah University of Jember, University of Jember, UIN KHAS Jember, and ITS Mandala Jember for their assistance during the work on this thesis.

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BIOGRAPHIES OF AUTHORS

	<p>Nindi Kumala Dewi   </p> <p>Education : 2013-2016: Kalisat 1 Public Middle School 2016-2019 : Kalisat State High School 2020-present: Accounting Study Program, Muhammadiyah University of Jember email: nindikumala185@gmail.com</p>
	<p>Rendy Mirwan Aspirandi, SE., M.SA   </p> <p>Education : 2014 : Bachelor of Accounting Study Program, Jember University 2016 : Masters in Accounting Study Program, Brawijaya University Occupation: Accounting Lecturer, Muhammadiyah University of Jember Email: rendymirwanaspirandi@gmail.com</p>
	<p>Ibna Kamelia Fiel Afroh, SE., MM.   </p> <p>Education : 2005-2009 : Bachelor of Economics/Accounting Study Program, Jember University 2010-2012 : Master of Management, Jember University Occupation: Accounting Lecturer, Muhammadiyah University of Jember email: ibna.kamelia@unmuhjember.ac.id</p>