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Research Article

THE INFLUENCE OF E-COMMERCE AND ACCOUNTING INFORMATION SYSTEMS ON ENTREPRENEURIAL DECISION-MAKING

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Abstract
This study aims to examine the influence of E-commerce and Accounting Information Systems on entrepreneurial decision-making among Accounting students. The research employs a quantitative approach with an associative design. Data were collected through the distribution of questionnaires using a survey method to 50 respondents. The findings reveal that both E-commerce and Accounting Information System variables have a positive and significant effect on entrepreneurial decision-making. These results support the Technology Acceptance Model (TAM), which posits that the acceptance and utilization of technology can enhance individuals' behavioral intentions, including decisions to engage in entrepreneurship. Based on these findings, it can be concluded that proficiency in E-commerce and a solid understanding of accounting information systems are important factors that encourage students to pursue entrepreneurial ventures in today's digital era.

Keywords: Accounting Information Systems, Accounting Students, Decision-Making, E-commerce, Entrepreneurship

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INTRODUCTION

Unemployment is a major concern for the government because the number of job seekers exceeds the available opportunities. A healthy economy can reduce unemployment by creating jobs, and one way to address this issue is through entrepreneurship. Entrepreneurship allows individuals to create their own jobs rather than relying on others for employment. The advancement of information technology has been a significant support for entrepreneurs, providing solutions to common business challenges and enabling quick, accurate, and secure transactions.

E-commerce is a key aspect of this technological development, encompassing the sale, purchase, and marketing of goods and services over computer networks. It is a component of e-business, which has a broader scope that includes business partnerships, customer service, and job postings. E-commerce removes physical boundaries, allowing for efficient communication between businesses and consumers globally, as long as they have internet access. A survey from April 2021 by We Are Social showed that Indonesia had the highest percentage of internet users 88.1% who used e-commerce to buy products, ranking first globally.

However, despite the high rate of e-commerce usage, a BPS survey from 2019-2021 revealed that the percentage of businesses in Indonesia conducting sales via e-commerce was still relatively low compared to those that did not. This suggests that there is still room for growth, and society could better leverage the high e-commerce adoption rate for entrepreneurial activities.

For entrepreneurs, maintaining proper data records is crucial for informed decision-making. A well-designed accounting information system (AIS) is essential to obtain high-quality information that benefits both internal and external users. AIS is the primary financial system in any business, designed to collect, store, and report financial data to various stakeholders. Using an AIS ensures data accuracy and supports management functions such as planning, organizing, implementation, and controlling. The implementation of an AIS can significantly influence decision-making by providing timely and relevant information.

Previous studies have shown mixed results regarding the influence of e-commerce and AIS on entrepreneurial decision-making. Some studies indicate a positive and significant influence from both variables, while others, like Taufiq & Indrayeni (2022), found no influence from e-commerce. Similarly, some research found that AIS had no effect on entrepreneurial decisions, such as a study by Yeni & Riau (2024).

Given these inconsistent findings, the researcher was motivated to conduct a study titled "The Influence of E-commerce and Accounting Information Systems on Entrepreneurial Decision-Making". This research aims to examine this relationship specifically among students at Sumbawa University of Technology, a different research object from previous studies. The study seeks to address the research questions of whether e-commerce and accounting information systems influence entrepreneurial decision-making.

RESEARCH METHOD

This research was designed using a quantitative associative approach. This design was chosen to examine and analyze the cause-and-effect relationship between the predetermined variables. Specifically, the study aims to measure the influence of the independent variables, *e-commerce* and accounting information systems, on the dependent variable, entrepreneurial decision-making. This approach allows for objective hypothesis testing through statistical analysis, leading to measurable conclusions about the relationships between variables.

The data used in this study is exclusively primary data, which is quantitative and numerical. The data was collected directly from respondents through a survey or questionnaire. The information gathered includes the level of *e-commerce* and accounting information systems usage, as well as the entrepreneurial decisions made by the respondents.

The population for this study comprises all undergraduate students in the Accounting program at the Faculty of Economics and Business, Sumbawa University of Technology. From this population, a sample was determined using a purposive sampling technique. This method involves the researcher setting specific criteria to select the most relevant sample for the research objectives. Based on the criteria that students must have a business and have used both *e-commerce* and an accounting information system, a sample of 50 active students from the class of 2021 was selected.

The data collection method employed is quantitative, using a questionnaire with a Likert scale. This process involves systematically gathering data needed for the study. The Likert scale is used to measure respondents' opinions, attitudes, or perceptions toward the statements presented. The scale's scoring ranges from 1 (Strongly Disagree) to 4 (Strongly Agree), with the neutral option omitted to avoid uncertain responses.

The main data analysis technique used to test the hypotheses is multiple linear regression analysis. This method, with the assistance of statistical software, is used to measure the strength and direction of the influence of the two independent variables (*e-commerce* and accounting information systems) on the dependent variable (entrepreneurial decision-making). The resulting regression equation will show how changes in *e-commerce* and AIS potentially influence entrepreneurial decisions, assuming other factors are constant.

Before conducting the regression analysis, a series of classical assumption tests were performed to ensure that the regression model is valid, unbiased, and reliable. These tests include the Normality Test to ensure the residuals are normally distributed, the Multicollinearity Test to detect any high correlation between independent variables, and the Heteroscedasticity Test to ensure the variance of the residuals is constant. The fulfillment of these assumptions is a crucial requirement for producing accurate research conclusions.

RESULTS AND DISCUSSION

Results

Classical Assumption Test

1. Normality Test

   According to Ghozali (2018), the normality test is used to examine whether independent variables have a normal distribution. The Kolmogorov-Smirnov test is the normality test used; if the Kolmogorov-Smirnov value is greater than 0.05, the data is normally distributed, while a value less than 0.05 indicates that the data is not normally distributed. Based on table 1, the normality test results using the Kolmogorov-Smirnov method for the variables

Table 1. Results of Normality Test

One-Sample Kolmogorov-Smirnov Test	
Asymp. Sig. (2-tailed)	,072[c,d]

Source: Processed data, 2025

e-commerce (X1), accounting information system (X2), and entrepreneurial decision-making (Y) obtained a significance value of 0.072, which is greater than 0.05, leading to the conclusion that the data is normally distributed.

2. Multicollinearity test

Based on Ghozali (2018), the multicollinearity test is conducted to determine whether there is multicollinearity among independent variables and whether the regression finds a high or perfect correlation among the independent variables. The multicollinearity test is performed by comparing the **tolerance** and **VIF** values with the required values. If the tolerance value is greater than 0.1 and the VIF value is less than 10, there is no multicollinearity in the study. Conversely, if the tolerance value is less than 0.1 and the VIF value is greater than 10, then multicollinearity exists.

Table 2. Multicollinearity Test Results

Variable	Criteria	TOL	Criteria	VIF	Description
E-Commerce (X1)	0.1	0.325	10	3.079	No Multicollinearity
Accounting Information System (X2)	0.1	0.325	10	3.079	No Multicollinearity

Source: Processed data, 2025

Based on Table 2, the results of the multicollinearity test for the variables *e-commerce* (X1) and accounting information system (X2) show that the Tolerance value is greater than 0.1 and the VIF value is less than 10. Therefore, it can be concluded that there is no multicollinearity correlation between the independent variables in this regression model.

3. Heteroscedasticity Test

The heteroscedasticity test is designed to check for unequal variance in the residuals from one observation to another in a regression model. A poor regression model does not have heteroscedasticity. The Glejser test can be used to test for heteroscedasticity; if the significance value is greater than 0.05, then heteroscedasticity does not occur.

Table 3. Heteroscedasticity Test Results

Variabel	Kriteria	Sig	Keterangan
E-Commerce (X1)	0.05	0.494	No Heteroscedasticity
Accounting Information System (X2)	0.05	0.185	No Heteroscedasticity

Source: Processed data, 2025

Based on Table 3, the results of the heteroscedasticity test show that the significance values for the *e-commerce* (X1) and accounting information system (X2) variables are greater than 0.05, leading to the conclusion that heteroscedasticity does not occur.

4. Linear Regression Analysis

According to Ghozali (2018), multiple linear regression analysis is a study of the dependency of a dependent variable on one or more independent variables. If the R2 value is close to zero, the ability of the independent variables to explain the dependent variable is small, while if the R2 value is close to one, the independent variables have a

large influence on the dependent variable. The purpose of this analysis is to determine the magnitude of the influence between the variables *e-commerce* (X1), accounting information system (X2), and entrepreneurial decision-making (Y).

Table 4. Linear Regression Analysis Results

Coefficients[a]					
Model	**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
	B	**Std. Error**	**Beta**		
(Constant)	-,894	,582		-1,536	,131
E-Commerce (X1)	,767	,060	,647	12,791	,000
Accounting Information System (X2)	,443	,060	,376	7,432	,000
a. Dependent Variable: Y					

Source: Processed data, 2025

Based on Table 4, the multiple regression equation can be written as follows:

$$Y=-0.894+0.767(X1)+0.443(X2)$$

1. The constant (a) has a value of -0.894. This indicates that if all independent variables *e-commerce* (X1) and the accounting information system (X2)—are at 0 percent or undergo no change, the value of entrepreneurial decision-making (Y) would be -0.894.
2. The regression coefficient for the *e-commerce* (X1) variable is a positive 0.767. This means that if *e-commerce* (X1) increases by 1%, entrepreneurial decision-making (Y) will increase by 0.376, assuming other independent variables are held constant.
3. The regression coefficient for the accounting information system (X2) variable is a positive 0.443. This shows that if the accounting information system (X2) increases by 1%, entrepreneurial decision-making (Y) will increase by 0.595, assuming other independent variables are held constant.

Hypothesis Testing

1. Partial Test (t-test)

   According to Sugiyono (2019), the t-test is a partial test of the regression coefficients to determine whether an independent variable influences the dependent variable. To decide whether to reject or accept the hypothesis, the basis for the t-test is as follows:

   a. If the significance value is < 0.05 or the calculated t-value is > the t-table value, then there is an influence of variable X on variable Y.
   b. If the significance value is > 0.05 or the calculated t-value is < the t-table value, then there is no influence of variable X on variable Y.

Table 5. T-test Results

Variable	T-test	Sig	Description
E-Commerce (X1)	12.791	0.000	Hypothesis accepted
Accounting Information System (X2)	7.432	0.000	Hypothesis accepted

Source: Processed data, 2025

Based on Table 5, the explanation for each independent variable's effect on the dependent variable is as follows:

a. First Hypothesis Testing

The hypothesis test results indicate that the **E-commerce (X1)** variable has a positive influence on entrepreneurial decision-making (Y). The t-value is 12.791, and the significance value (p-value) is 0.000. Since the significance value (0.000) is less than 0.05, it can be concluded that E-commerce has a significant influence on the entrepreneurial decisions of accounting students. The large and positive t-value also shows that the greater the students' use of E-commerce, the higher their tendency to make entrepreneurial decisions. Thus, the hypothesis stating that "E-commerce influences entrepreneurial decision-making" is accepted.

b. Second Hypothesis Testing

The hypothesis test results show that the **Accounting Information System (X2)** variable has a positive influence on entrepreneurial decision-making (Y). The t-value obtained is 7.432, and the significance value (p-value) is 0.000. As the significance value (0.000) is less than 0.05, it can be concluded that the Accounting Information System has a significant influence on the entrepreneurial decisions of accounting students. The positive t-value indicates that the higher the students' level of understanding and use of the accounting information system, the greater their tendency to make entrepreneurial decisions. Therefore, the hypothesis stating that "the Accounting Information System influences entrepreneurial decision-making" is accepted.

2. F Statistical Test

Based on the F statistical test, the model is used to determine if all independent variables collectively (simultaneously) have an influence on the dependent variable. The independent variables in this study are *e-commerce* (X1) and the accounting information system (X2), while the dependent variable is entrepreneurial decision-making (Y).

Table 6. F Statistical Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	122,148	2	61,074	577,362	,000[b]
	Residual	4,972	47	,106		
	Total	127,120	49			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Source: Processed data, 2025

Based on Table 6, the results of the model feasibility test show an F-count value of 577.362 with a significance level of 0.000. Since this value is less than 0.05, the regression model used in this study is considered statistically feasible or significant. This means the model is appropriate for explaining the relationship between the independent variables, *e-commerce* (X1) and the accounting information system (X2), and the dependent variable, entrepreneurial decision-making.

3. Coefficient of Determination Test (R^2)

According to Ghozali (2018), the coefficient of determination essentially measures the extent to which the model is capable of explaining the variation in the dependent variable. A value close to 1 indicates that the independent variables provide almost all the information needed to predict the dependent variable. The results of the coefficient of determination (R^2) test in this study are as follows:

Table 7. Coefficient of Determination Test Results

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,980[a]	,961	,959	,32524
a. Predictors: (Constant), X2, X1				
b. Dependent Variable: Y				

Source: Processed data, 2025

Based on Table 7 above, the calculated R Square (R^2) value is 0.961. This value indicates that 96.1% of the variation in the decision to engage in entrepreneurship (Y) can be explained by the independent variables, namely E-commerce (X1) and Accounting Information Systems (X2), collectively. Meanwhile, the remaining 3.9% is explained by other factors outside the scope of this research model, such as personality traits, social environment, personal motivation, or other external factors not examined in this study. This high R^2 value illustrates that the regression model constructed has an excellent level of accuracy in explaining the variation in entrepreneurship decisions among Accounting students.

CONCLUSION

Based on the results of the study, it can be concluded that E-commerce and Accounting Information Systems have a positive and significant influence on entrepreneurial decision-making among students.

1. The Influence of E-commerce on Entrepreneurial Decision-Making

E-commerce provides easier access to wider markets, reduces geographical barriers, and improves operational efficiency, all of which contribute to increasing students' confidence in starting a business. The higher the utilization of E-commerce, the greater the tendency of students to make entrepreneurial decisions. This finding is in line with the Technology Acceptance Model (TAM), which suggests that a positive attitude toward technology, such as E-commerce, enhances the behavioral intention to engage in entrepreneurship.

2. The Influence of Accounting Information Systems on Entrepreneurial Decision-Making

A good understanding of Accounting Information Systems helps students make more rational business decisions based on accurate and relevant financial data. Accounting Information Systems play a vital role in providing the necessary information for planning, managing, and evaluating business performance, which ultimately encourages more mature and measurable entrepreneurial decisions. This is supported by the Technology Acceptance Model (TAM), which explains that the use of accounting information systems that are easy to operate and beneficial for business increases students' intention to become entrepreneurs.

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