

ACCOUNTING INFORMATION SYSTEMS AND ENTREPRENEURSHIP: UNDERSTANDING E-COMMERCE

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ABSTRACT

This information provides an overview of the opportunities for university graduates to find work by region. Waiting for the economic system to create decent jobs may take a long time. One of the other steps that can be taken to create jobs is to encourage entrepreneurship. The purpose of this study is to examine how accounting information systems affect entrepreneurship by including an understanding of e-commerce to strengthen the relationship between the two. This study analyzes primary data from questionnaires distributed to 100 students who have received accounting information systems courses and know and understand *e-commerce*. The sample selection in this study used a purposive sampling technique. Testing of research variables was carried out using the Partial Least Square method with the SmartPLS application. The results showed that the accounting information system had a significant positive effect on entrepreneurship. *E-commerce* directly has a significant positive relationship with entrepreneurship. Our analysis shows that knowledge of understanding e-commerce is not able to strengthen accounting information systems' impact on entrepreneurship.

Keywords: Accounting Information System; Entrepreneurship; Understanding *E-commerce*.

1. PENDAHULUAN

The Central Statistics Agency recorded the number of unemployed in Indonesia as many as 8.4 million people until February 2022. This number decreased by 350 thousand compared to February 2021. One of them is the number of educated unemployed increases rapidly every year. Based on information from the Central Statistics Agency. Quoted to CNBC Indonesia, there was an increase in educated unemployment, with Diploma I, II, and III graduates increasing by 6.09% and diploma IV, S1, S2, and S3 graduates by 6.17% (CNBC Indonesia 2021).

This information provides an overview of the opportunities for university graduates to find work by region. Waiting for the economic system to create decent jobs may take a long time. One of the other steps that can be taken to create jobs is to encourage entrepreneurship. Additionally, the younger generation must possess a strong sense of entrepreneurialism, be creative, want to develop sustainably, and be able to create jobs. This is the implementation of Presidential Decree No. 2 of 2022 concerning the development of national entrepreneurship with the aim of increasing the entrepreneurial ratio to 3.95% in 2024.

Entrepreneurship is becoming increasingly popular in emerging nations., one of which is Indonesia (Devine & Kiggundu, 2016; George et al., 2016; Klingebiel & Stadler, 2015; Munoz et al., 2019). However, many data indicate that there are significant regional differences in institutional frameworks and barriers to entrepreneurship (Llopis-Amorós et al., 2019; Munemo, 2012; Pato & Teixeira, 2014; Vermeire & Bruton, 2016). One is that scholars have neglected the field of entrepreneurship in rural areas of developing countries. (George et al., 2016; Pato & Teixeira, 2014).

Entrepreneurship explains how the strategic attitude of a business results in entrepreneurial behavior and practices (Cho & Lee, 2018; Vishal & Batra, 2015; Zahra et al., 2014). Entrepreneurship is a key driver of economic growth and other social factors, acting as a channel of information to flow between institutions and economic progress (Acs et al., 2018; Mccaffrey, 2018; Stefanovic et al., 2018). Another important factor for innovation, competitiveness, and growth is considered to be entrepreneurship. Entrepreneurship

has had a huge impact on the growth that has been made and its continued development (Dzisi & Odoom, 2017; Wong et al., 2005). Entrepreneurship is viewed as essential in developing nations to modernization and a factor in all aspects of transformation (Chamas & Caldart, 2019). It is undeniable that it is very important to have an entrepreneurial spirit that can create jobs when Indonesia faces an economic downturn and the number of unemployed increases (H. Bohušová, 2012).

Then at a reasonable price the internet plays an important function in providing a fresh source of external motivation to cultivate an entrepreneurial spirit (Andersen et al., 2005; Katz et al., 2003). In the era of digital media, competition and the internet provide opportunities for intense competition to emerge (Reuber & Fischer, 2011). However, technology advancements can help businesses grow and provide chances for business owners to actually increase their consumer base and their revenues (Nurabiah et al., 2021; Prihadi & Susilawati, 2018). The use of internet technology in business is the latest method in carrying out business operations to access markets in cyberspace, or *e-commerce* (Tamimi et al., 2005). Because it adheres to world standards, this technological device can be used anywhere and by all nations (Bernadi, 2013; Kwahk & Ge, 2012).

A business owner must also be knowledgeable with accounting information systems as they will offer value in improving its overall performance (Lovita & Susanty, 2021). Because accounting information systems are very helpful, especially in financial processing, an entrepreneur should also be familiar with them (Wulandari, Maslichah, 2020). In addition, it can improve the effectiveness and efficiency of decision making to help businesses maximize revenue (Dorris Yadewani, 2017).

There are many papers in the literature that discuss entrepreneurship which is different in each country (e.g. Abdi et al., 2021; Dzogbenuku & Keelson, 2019; Foros et al., 2019; Hernández-linares et al., 2019; Vermeire & Bruton, 2016). However, unlike the previous literature, this study examines accounting information systems in entrepreneurship which is determined by how much knowledge and understanding of *e-commerce*. In other words, this study seeks to find out if the understanding of *e-commerce* knowledge is able to strengthen accounting information systems towards entrepreneurial interest. This research was conducted on undergraduate students of Accounting at, the Faculty of Economics, Galuh University.

Then the new contribution of this research is regarding the relationship between the knowledge literature on the understanding of *e-commerce* itself in increasing entrepreneurial interest. To our knowledge, the use of *e-commerce* understanding moderating variables is a first in the entrepreneurial literature. This paper continues as follows identifying the data analysis, and describing the variables. Next is the discussion and the last one summarizes the conclusions and recommendations drawn from this research.

2. LITERATURE REVIEW

2.1. System Information Accounting

Today, information is one of the most important resources for entrepreneurs. This information contains data that can be used to make meaningful decisions and improve decision making so that future users can make informed decisions (Mulyadi, 2016). Accounting information systems are various components/resources of an organization that collect and process financial data/transactions into financial information for use in decision-making by all parties (Reskino & Afrizon, 2021). As a result, every employee should be aware of the information assurance system, as it has a negative influence on the overall productivity of employees (Lovita & Susanty, 2021)

2.2 Entrepreneurship

According to (Neessen et al., 2017), entrepreneurship means taking advantage of new opportunities to start a business, so that an organized business can prosper and face competitive risks. Entrepreneurship can be summed up as an educational program that aims to help individuals recognize and deal with possible dangers by teaching them about morality, piety, and human nature (Farikah, 2017). Interest in entrepreneurship, based on what has been said so far, is a strong awareness of a person who strives to achieve his basic needs without expecting danger.

2.3 E-commerce

E-Commerce is a form of a people-focused electronic business model that utilizes digital technology as a way to exchange products and services across space and time. (Romney, Marshall, Steinbart, 2018). Through *e-commerce*, companies can contact customers at longer distances and incur more operating costs,

increasing the effectiveness and efficiency of the buying and selling process. To ensure that the business decision-making process is carried out honestly, several factors must be kept in mind when using *e-commerce*. The first is obtaining information. Information is the key to running *e-commerce*.

3. RESEARCH METHODOLOGY

Research design

To test the hypothesis, we use Structural Equation Modeling (SEM) with Partial Least Square (PLS) approach, which the SmartPLS application uses. In the PLS method, a test model is carried out, namely the validity test model and the reliability test model. After that on the structural model, hypothesis testing is carried out through the probability value generated by the bootstrapping procedure. The data collected is a sample of a number of populations selected based on criteria, namely students who have received accounting information systems courses and/or who have knowledge and understanding of *e-commerce* on entrepreneurial interests.

Table 1. Operational Definition

Variable	Indicator	Number of Questions
Entrepreneurship	(1) Flexibility	2
	(2) Happy with the challenge	2
	(3) Innovation	1
	(4) Leadership	1
	(5) Profit	1
Accounting information system	(1) Easy to use	2
	(2) Reliable	2
	(3) Accurate	3
	(4) Punctuality	2
Understanding <i>E-commerce</i>	(1) Marketing	1
	(2) Sale	2
	(3) Service	2
	(4) Payment	2

Data

The data used and how to measure each variable will be discussed in this section. The type of data in this study was obtained from primary data through a questionnaire compiled using Google Forms. Then the questionnaire was distributed through social media such as Telegram and WhatsApp. The population of this study includes students who have received accounting information systems courses and/or who have knowledge and understanding of *e-commerce* with an interest in entrepreneurship. Furthermore, the determined sample collection method is not random (non-probability sampling) with a sampling technique that is a purposive sampling of as many as 100 samples. The data collected is a sample of a number of populations selected based on the criteria.

4. RESULTS

In the results and discussion section, it begins with the presentation of the characteristics of the respondents. Of the 100 respondents, 78 of them stated that they had an understanding of *e-commerce* and the rest had knowledge of accounting information systems and were interested in becoming an entrepreneur. To make it easier to understand the characteristics of the respondents, they are presented in Table 2 as follows.

Table 2. Characteristics of Respondents

Information	Frequency	Percentage
TypeSex		
Man	48	52%
Woman	52	48%

Age

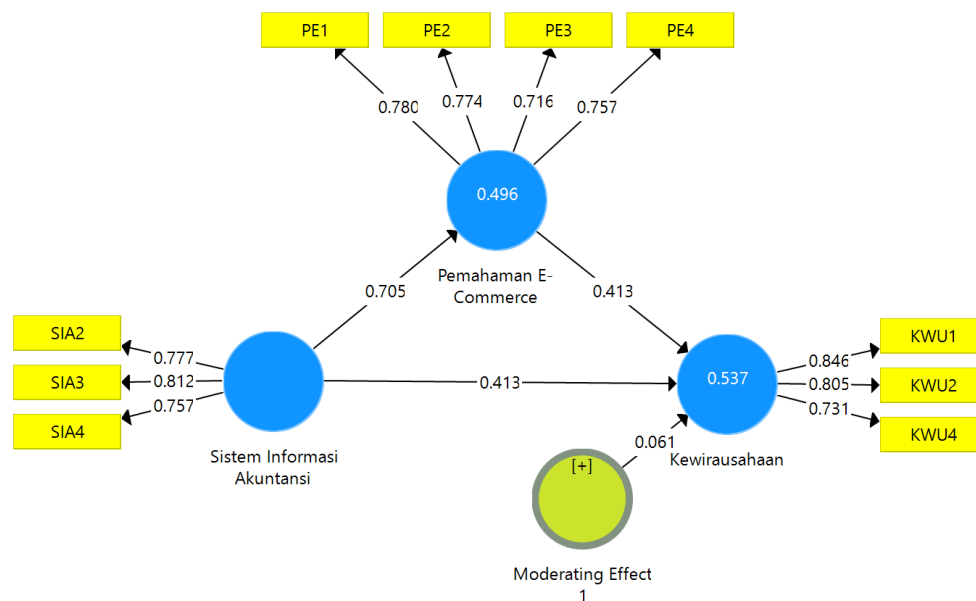
17 - 19 Years	46	46%
20 - 22 Years	37	37%
23 - 25 Years	17	17%

Registered On

Students of the Faculty of Economics, Galuh University	100	100%
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Source: Processed primary data

This study uses convergent validity and discriminant validity. The convergent of the measurement model with reflective indicators is assessed based on the correlation between the item score or component score with the construct score which is calculated using PLS. Based on the rule of thumb, the value usually used to assess convergent validity is the loading factor value must be more than 0.7 and the, average variance extracted (AVE) value must be greater than 0.5 (Hair et al., 2011). The reliability test of the construct data can be seen from the value of Cronbach's alpha and composite reliability. If a construct has Cronbach's alpha and composite reliability values greater than 0.7 then the construct is declared reliable (Hair et al., 2011). The results of calculations using the PLS Algorithm procedure can be seen in Figure 1.



Picture 1. Model After Passing Validity and Reliability Test

Source: SmartPLS 3.0, 2022

Still on convergent validity, all AVE values for each construct in Figure 4 have a value above 0.5 so the model has met the convergent validity requirements. The AVE value can be seen in Table 3.

Table 3. Average Extracted Variance

Latent Variables	Average Variance Extracted (AVE)
Entrepreneurship	0.633
Accounting information system	0.673
Understanding E-commerce	0.612

Source: SmartPLS 3.0, 2022

The validity test is then carried out by testing discriminant validity. This test is carried out by looking at the cross-loading value of each construct item against its construct, which must be greater than the correlation of other construct items. The results of the cross-loading of each item are presented in Table 4.

Table 4. Cross Loading Value

	KWU	PE	DRAIN	ME
KWU1	0.846	0.565	0.503	-0.031
KWU2	0.805	0.501	0.517	-0.107
KWU4	0.731	0.529	0.577	-0.066
PE1	0.520	0.780	0.547	-0.247
PE2	0.511	0.775	0.601	-0.173
PE3	0.478	0.715	0.473	-0.054
PE4	0.524	0.756	0.505	-0.115
SIA2	0.571	0.603	0.776	-0.295
SIA3	0.510	0.483	0.812	-0.158
SIA4	0.487	0.556	0.757	-0.205
ME	-0.085	-0.198	-0.286	1,000

Note: ME: Moderation Effect

Source: SmartPLS 3.0, 2022

It can be observed in Table 4 that the cross loading value of all constructs to the construct is greater than the correlation of items from one construct to another. Based on the test results, it shows that the calculation results have met the discriminant validity test. In addition to using the cross loading number in discriminant validity testing, the test is carried out by comparing the values. It can be observed in Table 4 that the cross loading value of all constructs to the construct is greater than the correlation of items from one construct to another. Based on the test results, it shows that the calculation results have met the discriminant validity test. In addition to using cross loading numbers in discriminant validity testing,

Table 5. Correlation Values Between Constructs

	KWU	ME	PE	DRAIN
KWU	0.795			
ME	-0.085	1,000		
PE	0.671	-0.198	0.757	
DRAIN	0.672	-0.286	0.705	0.782

Source : SmartPLS 3.0, 2022

Based on Table 5, the AVE square root value of a construct is greater than the correlation between constructs so it can be concluded that the discriminant validity test has been fulfilled. After the validity test is met, then the reliability test evaluation is carried out. In more detail, the Cronbach's alpha and composite reliability values used for the reliability test are presented in Table 6.

Table 6. Cronbach's Alpha and Composite Reliability. Values

Latent Variable	Cronbach's Alpha	Composite Reliability
Entrepreneurship	0.707	0.837
Accounting information system	0.784	0.825
Understanding <i>E-commerce</i>	0.752	0.843

Source : SmartPLS 3.0, 2022

The results of the calculations in Table 6, show that all variables have Cronbach's alpha values above 0.7. In addition, the value of composite reliability of all variables in Table 6 turns out to have a value above 0.6. Based on these results, it can be concluded that all variables have high reliability.

4.1 Hypothesis Testing

The probability value is one part of the structural model that is useful for knowing the significance of the existing variables. A probability value that is smaller than 0.05 indicates a relationship between variables has a significant effect. The results of calculations using the bootstrapping procedure are shown in Table 7.

Table 7. Bootstrapping results

Model	Path Coefficient	Probability Value	Significance
(H1) SIA -> KWU (b1)	0.413	0.001	Significant
(H2) PE -> KWU (b2)	0.413	0.001	Significant
(H3) ME -> KWU (b3)	0.061	0.377	Not significant

Source : SmartPLS 3.0, 2022

Table 7 shows that based on data analysis using the smartpls 3.0 application, there are 2 accepted hypotheses. The accepted hypotheses include H1 and H2. This means that the relationship between accounting information systems and entrepreneurship has a significant positive effect, the direct relationship between understanding e-commerce on entrepreneurship also has a significant positive effect and H3 is a test of moderation, where the results show that the moderating effect of understanding *e-commerce* is not able to strengthen accounting information systems on entrepreneurship. significant. So it can be stated that this moderating variable is included in the category of moderating predictors. This means that the *e-commerce* variable only acts as an exogenous/independent variable.

4.2 Discussion

Several studies show that understanding *e-commerce* knowledge can increase entrepreneurship (Gani et al., 2022; Lovita & Susanty, 2021; Michael Jonatan Sihombing, 2021; Sari & Pravitasari, 2022), but other studies also provide evidence that *e-commerce* has no effect on entrepreneurship (Febby Andriani, Enny Arita, 2022; Nurabiah et al., 2021). Likewise, there is evidence to support that accounting information systems can enhance entrepreneurship (Lestari, 2021; Michael Jonatan Sihombing, 2021; Nurabiah et al., 2021). However, we do not discover any proof that accounting information systems have no impact on entrepreneurship. In this study, accounting information systems are related to entrepreneurship, but we are of the view that if students have an understanding of e-commerce, it will increase entrepreneurship.

First, we extend the strand of literature to date on the relationship between Knowledge and understanding of *e-commerce*, accounting information systems, and entrepreneurship. Therefore, when combined in a model, we prove that knowledge and understanding of *e-commerce* can increase entrepreneurship. Second, we use measurements of accounting information systems and *e-commerce* understanding knowledge with measurements using primary data through questionnaires. Third, we find that accounting information systems have a significant positive effect on entrepreneurship, meaning that the greater knowledge of accounting information systems, the higher the number of students who intend to become entrepreneurs.

The four moderating effects of understanding e-commerce are not able to strengthen the effect of the application of accounting information systems on entrepreneurship. Negatively not significant, so it can be stated that this moderating variable is included in the type of moderating predictor. This means that the *e-commerce* variable only acts as an exogenous/independent variable.

The results of this study indicate that to instill an entrepreneurial spirit through understanding e-commerce and knowledge and understanding of accounting information systems is not easy because not all students understand and the majority are willing to work in an office. Fifth, the results of this study have practical implications for anyone, anywhere, to have a high entrepreneurial spirit. Finally, this research supports the country's commitment to implementation of Presidential Decree No. 2 of 2022 concerning the development of national entrepreneurship with the aim of increasing the entrepreneurial ratio of 3.95% in 2024.

5. CONCLUSIONS AND RECOMMENDATIONS

First, we conclude that accounting information systems have a positive effect on entrepreneurship. Knowledge of understanding accounting information systems can facilitate entrepreneurship. Second, *e-commerce* directly has a significant positive relationship to entrepreneurship. The conclusion of our analysis shows that knowledge of understanding *e-commerce* is not able to strengthen the positive influence of accounting information systems on entrepreneurship. Future research is expected to be able to re-analyze the effect of understanding e-commerce knowledge on entrepreneurship. With consideration to increase the number of respondents, develop indicators, add variables, increase the number of question items, and distribute questionnaires directly to get more accurate results.

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