

**THE EFFECT OF *E-COMMERCE*, THE USE OF ACCOUNTING
INFORMATION SYSTEM AND ENTREPRENEURIAL SELF-
EFFICACY IN STUDENT DECISION-MAKING FOR
ENTREPRENEURSHIP**

(Case Study of Sriwijaya University Accounting Student)



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*Submitted as one of the requirements for obtaining a Bachelor of Economics
Degree*

**MINISTRY OF EDUCATION, CULTURE, RESEARCH AND
TECHNOLOGY**

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THE EFFECT OF *E-COMMERCE*, THE USE OF ACCOUNTING INFORMATION SYSTEM AND ENTREPRENEURIAL SELF-EFFICACY IN STUDENT DECISION-MAKING FOR ENTREPRENEURSHIP

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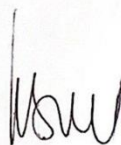
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Entepreneurial Self-Efficacy in Student Decision-Making for
Entrepreneurship
(Case Study of Srwijaya University Accounting Student)**

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STUDENT'S DECISION-MAKING FOR ENTREPRENEURSHIP**

(CASE STUDY IN SRIWIJAYA UNIVERSITY ACCOUNTING STUDENT)

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MOTTO AND TRIBUTE

Motto:

Be Patiens, What's yours will always be yours

Tribute for:

- Allah Swt
- Ayah, ibu, Adek Fakhri and Adek Raffi
- My suffering mental health
- My fear, anxiety, and insecurities

PREFACE

All praises belonging to Allah *Subhanahuwata'ala*, so I can finish my undergraduate thesis entitled “**The Effect of E-Commerce, The Use of Accounting Information System and Entrepreneurial Self-Efficacy in Student Decision-Making for Entrepreneurship (Case Study of Sriwijaya University Accounting Student)**”. The thesis was prepared to fulfill one of the requirements for graduation in obtaining a bachelor's degree in economics, undergraduate program in accounting, Faculty of Economics, Sriwijaya University

The thesis discusses how E-Commerce, the Use of Accounting Information System and entrepreneurial self-Effciacy affect accounting student decision-making in Universitas Sriwijaya. Data was obtained by distributing questionnaires to respondents.

Researcher would like to thank all parties who have contributed in writing this thesis. Hopefully, this thesis can add insight into the world of accounting, especially accounting information systems.

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All praises belonging to Allah *Subhanahuwata'ala*, so I can finish my undergraduate thesis entitled “**The Effect of E-Commerce, The Use of Accounting Information System and Entrepreneurial Self-Efficacy in Student Decision-Making for Entrepreneurship (Case Study of Sriwijaya University Accounting Student)**”. The thesis was prepared to fulfill one of the requirements for obtaining a bachelor's degree in economics, undergraduate program in accounting, Faculty of Economics, Sriwijaya University. Researcher would like to thank to those involved in this thesis, especially to:

1. **Ayah, Ibu, Fakhri, Raffi, Yai Ghafur Big Family and Mbah Slamet Big Family.** All praises to Allah, so that the researcher has the privilege of being surrounded by family who always support and pray for the researcher to complete the undergraduate degree.
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6. **Mr. Dr. Suhel, S.E., M.Si.** as Vice Dean III of Faculty of Economics, Sriwijaya University
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13. **dr. Ervana Ikha Yusnita, Sp.KJ.,** as my mental health counselor.

The researcher would also like to apologise for any misspelling on this thesis and hope for any constructive feedback as a space of improvement.

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ABSTRACT

**THE EFFECT OF E-COMMERCE, THE USE OF ACCOUNTING
INFORMATION SYSTEM AND ENTREPRENEURIAL SELF-EFFICACY IN
STUDENT DECISION-MAKING FOR ENTREPRENEURSHIP
(Case Study of Sriwijaya University Accounting Student)**

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This study examines the effect of E-Commerce, the Use of Accounting Information Systems and Entrepreneurial Self-Efficacy on student decision-making for entrepreneurship. This research focuses on Sriwijaya University Accounting students in the 2019-2020 class. The type of data used is primary data with questionnaires distributed to the respondents. The sampling method used is with certain criteria, namely the 2019-2020 class of Sriwijaya University accounting students. The analysis technique used was multiple linear regression analysis with the SPSS 24. The results showed that E-Commerce and Entrepreneurial Self-Efficacy affected student decision-making for entrepreneurship. Meanwhile, the variable Use of Accounting Information Systems does not affect student decision-making for entrepreneurship.

Keywords: *Technology Acceptance Model, E-Commerce, Use of Accounting Information System, Entrepreneurial Self-Efficacy, Student Decision-Making for Entrepreneurship*

Chairman,



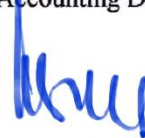
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ABSTRAK

**PENGARUH E-COMMERCE, PENGGUNAAN SISTEM INFORMASI
AKUNTANSI DAN EFIKASI DIRI BERWIRAUSAHA PADA
PENGAMBILAN KEPUTUSAN MAHASISWA UNTUK BERWIRAUSAHA
(Studi Kasus Pada Mahasiswa Akuntansi Universitas Sriwijaya)**

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Penelitian ini bertujuan untuk menguji pengaruh E-Commerce, Penggunaan Sistem Informasi Akuntansi dan Efikasi Diri Berwirausaha terhadap pengambilan keputusan mahasiswa untuk berwirausaha. Penelitian ini berfokus pada mahasiswa Akuntansi Universitas Sriwijaya tahun Angkatan 2019-2020. Jenis data yang digunakan adalah data primer dengan kuisioner yang telah disebar kepada para responden. Metode sampling yang digunakan adalah metode sampling dengan kriteria tertentu yaitu Angkatan 2019-2020 Mahasiswa akuntansi Universitas Sriwijaya. Teknik analisis yang digunakan adalah analisis regresi linear berganda dengan program SPSS 24. Hasil penelitian menunjukkan bahwa variabel E-Commerce dan Efikasi Diri Berwirausaha berpengaruh terhadap pengambilan keputusan mahasiswa untuk berwirausaha. Sementara itu, variabel Penggunaan Sistem Informasi Akuntansi tidak berpengaruh terhadap pengambilan keputusan mahasiswa untuk berwirausaha.

Kata Kunci: *Model Penerimaan Teknologi, E-Commerce, Penggunaan Sistem Informasi Akuntansi, Efikasi Diri Berwirausaha, Keputusan Mahasiswa untuk Berwirausaha*

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Telah kami periksa cara penulisan, *grammar*, maupun susunan *tenses*-nya dan kami setuju untuk ditempatkan pada lembar abstrak.

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CHAPTER I

INTRODUCTION

1.1 Background

Globalization has begun with a harbinger of a new era in which the increasing contribution of the digital aspect there is economic activity. With the support of increasingly flexible, seamless, and sophisticated digital infrastructure and technology to drive supply in economic activities that have changed supply and demand patterns for economic actors from various sides, ranging from raw material selection, processing, sales, and marketing to highly interactive ways of paying. The ease of transactions just by moving your fingers is very indulgent to consumers and creates market liberalization and participates in changing people's consumption patterns and lifestyles. The presence of E-Commerce also plays a role in creating new economic opportunities and squeezing the seeds of entrepreneurs who can create more jobs in the future.

With the *Covid-19* pandemic, it is inseparable from the role of *Gen Z* with their ability to take a position in today's digital world. According to statistics released by the Central Statistics Agency in 2021, as many as 24.79% of E-Commerce business actors are held by the age of 25-34 years, while for the same age as students, namely with a range of 15-24, they only control 6.14%. This is a challenge and PR for us considering that Indonesia will face a demographic bonus in 2045 and requires a lot of new jobs and new entrepreneurial seeds.

The survey results also prove that only 23.45% of E-Commerce business actors have financial statements while the rest do not have or do not make financial statements. Financial statements hold important keys in looking at the performance of a business, such as cash flow, profit and loss, and financial position. Financial statements are crucial for large businesses/corporates, and micro, small and medium-scale businesses also need to make financial reports. Especially for a company that wants to develop and plan business expansion

(Central Statistics Agency, 2021). So that an understanding of the Accounting Information System is needed to know the process flow of making a good, reliable and timely financial report. If a person has or is just starting in entrepreneurship, they must learn and want to know to make more reliable and targeted decisions. The better the understanding of the accounting information system, the more accurate the data recitation will be presented (Pramiswari & Dharmadiaksa, 2017). Another finding by Ardiansah et al. (2021) found that for entrepreneurs in this case who have been in the form of MSMEs, operational and financial performance are mediated by the Accounting Information System and the performance of the organization itself which reflects the importance of financial and management information in every decision making on an MSME scale business.

Various forms of efforts to encourage student entrepreneurship, especially by the Ministry of Education and Culture in 2009 launched a national program, namely the Student Entrepreneurial Program (PMW). This program is a facility that has talent and interest in developing entrepreneurial ideas ranging from education, training, and preparation of business plans, to capital assistance (Hendarman, 2011). This program itself has become the performance standard for KPI (Key Performance Indicators) at every state university. At Sriwijaya University itself, every year it always facilitates this activity for the development of its students. In terms of the number of entrepreneurship students, Unsri is slightly superior to USK, but very far from UGM. However, when it comes to paying the number of self-employed graduates, we are far behind USK. Here are two charts that compare the two:

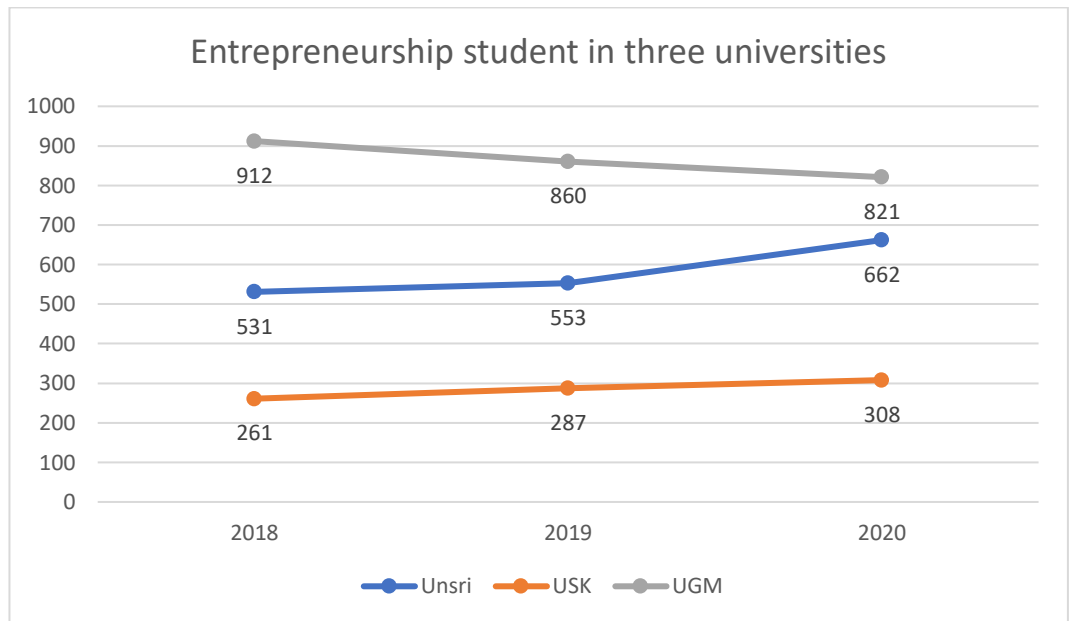


Figure 1 comparison student in entrepreneurship from three universities

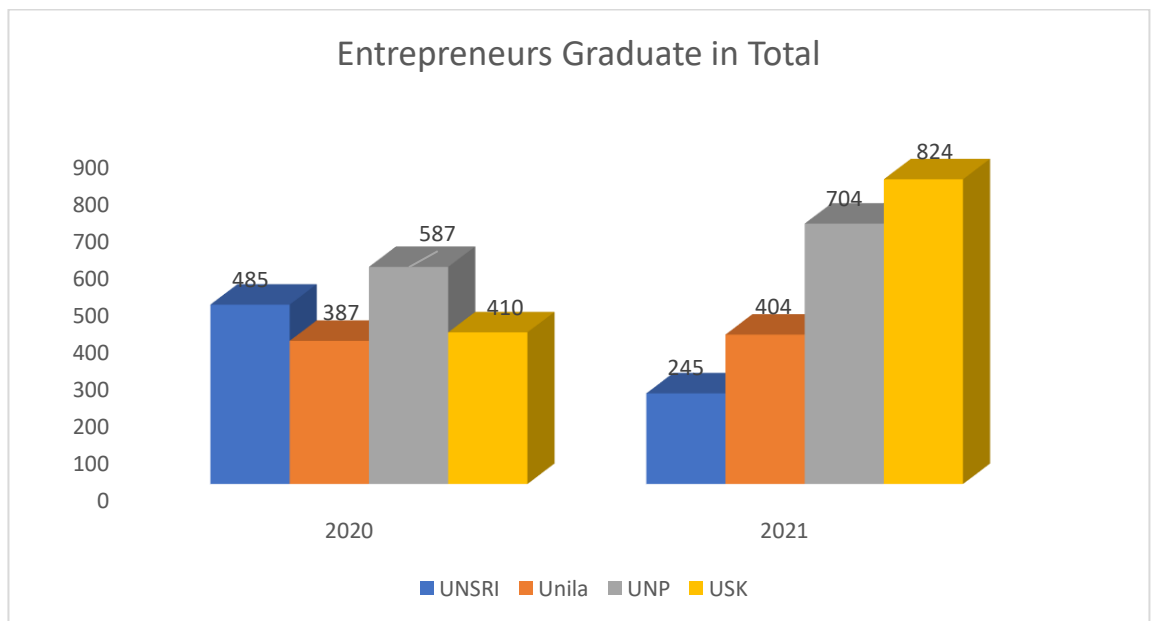


Figure 2 numbers of entrepreneurs graduate

The process of a person becoming an entrepreneur will largely depend on faith in himself. When a person lacks the self-confidence to be entrepreneurial, it will create difficulties in connecting every dilemma that will be faced later, such as income, achievements and mental achievements, and will affect every entrepreneurial decision. In entrepreneurship, many tasks and work must be

completed, so the role of entrepreneurial self-confidence is to provide confidence and ability to complete and achieve the initial goals of entrepreneurship itself (S. C. Chen et al., 2015).

Based on these conditions, *E-Commerce*, the Use of Accounting Information Systems and Entrepreneurial Self-Efficacy can be variables used to analyze their influence on students' decisions to become entrepreneurs. In addition, research on each of these variables has been carried out a lot

First, research that analyzes the influence of E-Commerce on decision-making for entrepreneurship has been widely carried out, including by Sihombing & Sulisty (2021), Nurabiah et al. (2021), Nurlaila & Fitriyah (2021), Pramiswari & Dharmadiaksa (2017) Wulandari et al. (2020) Hakim et al. (2020) Ibrahim & Muslimin (2022) Gani et al. 2022), and E. R. L. Sari & Pravitasari (2022) which shows that the role of Hapsary et al. (2021) *E-Commerce* Wahyuni & Diana (2020) has a significant positive effect on students' decisions to become entrepreneurs. E-Commerce also expands business marketing and can affect individual performance. The benefits obtained are that it can quickly reduce the cost of communication between business actors and consumers and plays an important role in every decision-making (Sutikno et al. 2016). In contrast to the results of research conducted by Fernando & Handoyo (2022) and Taufiq & Indrayeni (2022) which resulted in study that E-Commerce does significantly affect students' decisions to become entrepreneurs. This is because respondents are still hesitant in using E-Commerce because there are limitations when using it, lack of governing laws and regulations, and still prone to electronic transactions to product specifications, sometimes not following what is stated in E-Commerce.

Second, based on research Sihombing & Sulisty (2021) from those that show the research results, the influence of using the Accounting Information System significantly affects students' decisions to become entrepreneurs. The study is also in line with some previous researchers such as Nurlaila & Fitriyah (2021), Pramiswari & Dharmadiaksa (2017), Wulandari et al. (2020) Hakim et

al. (2020), Ibrahim & Muslimin (2022), Gani et al. (2022), , E. R. L. Sari & Pravitasari (2022) and Wahyuni & Diana (2020) Taufiq & Indrayeni (2022) those that show relevant results. Different research results were also produced by researchers Wildani & Suwandi (2022) who showed different results which did not show significant results.

Third, the variable *Entrepreneurial Self-Confidence* has been widely studied by previous researchers as Taufiq & Indrayeni (2022) stated that self-confidence in entrepreneurship significantly affects entrepreneurial decisions. Other researchers also revealed the same research results such as Joint & Bernat (2019), Elitha & Purba (2020), Sofia & Sanjaya (2021) and Martin & Widjaja (2019) who tested with independent variables entrepreneurial *interest*.

Based on the phenomenon and results of previous research that gave rise to research *gaps* due to differences and diversity of research results and at the same time replicating research from and Nurlaila & Fitriyah (2021) adding variables of Entrepreneurial Self-Confidence which is still not much research conducted. So researchers are interested in taking a study titled "**The Effect of E-Commerce, the Use of Accounting Information Systems and Entrepreneurial Self-Efficacy in Student Decision Making for Entrepreneurship (Case Study of Sriwijaya University Accounting Students)**".

1.2 Research Problem

In this study, the formulation of the problems raised is as follows:

1. How does *E-Commerce* affect students' decision-making for entrepreneurship?
2. How does the use of accounting information system affect students' decision-making for entrepreneurship?
3. How does entrepreneurial self-efficacy affect students' decision-making for entrepreneurship?

1.3 Research Objectives

Based on the formulation of the problem above, this study aims to test the following phenomena:

1. Analyzing the effect of E-Commerce on students' decision-making for entrepreneurship
2. Analyzing the effect of the use of accounting information systems on student decision-making for entrepreneurship
3. Analyzing the effect of entrepreneurial self-efficacy on students' decision-making for entrepreneurship

1.4 Research Benefits

The research benefits expected by the authors are as follows:

a. Theoretical benefits:

The benefits of this research are the foundation for further study in the context of developing science, especially about students' interest in entrepreneurship and literature in accounting, especially in accounting information systems.

b. Practical benefits:

The benefit of this research is that it helps identify students' problems in entering the world of entrepreneurship.

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