

# INFLUENCE OF E-COMMERCE AND THE USE OF ACCOUNTING SYSTEMS ON STUDENT INTEREST IN ENTREPRENEURSHIP

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## ABSTRACT

This study examines the effect of e-commerce and accounting information systems on entrepreneurial interest. The number of samples analysed were 98 students of the Faculty of Economics and Business, Universitas Pendidikan Nasional. Determination of the sample in this study using probability sampling with simple random sampling method. The analysis technique used is multiple linear regression. The results of the analysis show that e-commerce and accounting information systems have a positive effect on interest in entrepreneurship.

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**Keywords:** *e-commerce, accounting information system, entrepreneurship*

## FOREWORD

The Covid-19 pandemic in Indonesia has a direct impact on various areas of people's lives, such as increasing unemployment, poverty and death rates. The continuation of Covid-19 has resulted in many economic activities contracting and even stopping production (Goma 2021). This will lead to an increase in unemployment, a decrease in the level of productivity of individuals and companies, and encourage the emergence of new poor people which in aggregate will have implications for the increase in the number of poor people. The number of workers who have been laid off and affected by layoffs due to being affected by COVID-19 has reached 2 million people. Based on data from the Ministry of Manpower as of April 20, 2020, there were 2,084,593 workers from 116,370 companies that were laid off and laid off as a result of the corona pandemic. As for the details, 1,304,777 formal sector workers were laid off from 43,690 companies. While those affected by layoffs reached 241,431 people from 41,236 companies (Hastuti, Harefa, and Napitupulu 2020).

Unemployment triggers poverty, crime, slums and other social problems. The number of available job opportunities is not proportional to job seekers, followed by the number of graduates that continues to grow every year resulting in the number of unemployed continues to increase. The imbalance between work and the number of workers that increases every year results in stiff competition between fresh graduates and experienced ones. Education is one of the causes of unemployment in Indonesia. The mismatch between majors and available vacancies makes unemployment increase (Wulandari, Hariani, and Sulandri 2021).

The number of educated unemployment in Indonesia is increasing rapidly every year. Based on data from the Badan Pusat Statistik in 2020, educated unemployment has increased, namely Diploma I/II/III graduates an increase of 2.13% and Bachelor/University graduates also increased by 1.71% (Badan Pusat Statistik 2021). There are a number of factors that are considered to have caused the increase in educated unemployment. One of them, low education tends to be more accepting of any job. This is different from those with higher education. And this is not only homework for the government, but also for universities (Nurabiah, Pusparini, and Mariadi 2021). Entrepreneurship creation is an alternative solution to various problems in society such as poverty and social inequality, increasing unemployment of productive age and depletion of energy supplies, all of which require creative and innovative

actions.(Noventri et al. 2022). And give more attention to students who have an interest in entrepreneurship.

Interest in entrepreneurship at this time has an impact on all circles, especially among students. The science of entrepreneurship has begun to be taught at the university level. There is a change in the mindset of students where after graduation they will no longer be job seekers but become job creators. Interest in entrepreneurship will make someone more active in finding and taking advantage of business opportunities by optimizing their potential. One of the ways to increase interest in entrepreneurship/entrepreneur is to increase public understanding and interest in the field of entrepreneurship. Entrepreneurial activities must be encouraged with courage and tenacity as well as strong determination, because entrepreneurship basically coincides with uncertainty, in terms of success or failure. Because only by doing business with courage and high risk, the business will grow and develop (Noventri et al. 2022).

Competition in the business world is getting tougher and more difficult, so when an entrepreneur is unable to compete with the existing developments, it will be difficult to see opportunities to survive or expand his business (Lovita and Susanty 2021). It is undeniable that the development of information technology in today's business world plays an important role for entrepreneurs in running and developing their business. This is because information technology provides convenience in transacting quickly, precisely, and accurately. If an entrepreneur is not able to compete with other entrepreneurs who continue to develop, then the survival and opportunity to expand the business field is threatened. One type of information technology application that is widely used in the business world to increase competitiveness is electronic commerce (e-commerce). E-commerce can involve electronic funds transfer, electronic data exchange, automated inventory systems. So, it can be said that e-commerce is a marketing of goods or services through information systems that utilize information technology.

In addition to following the development of information technology, an entrepreneur must understand accounting data systems. The information system will produce the information needed by the management accurately, quickly, and on time. One of the information systems that play an important role for entrepreneurs is the accounting information system. Accounting information systems play a role in processing accounting and financial data, namely storing, recording, collecting data that is processed into information so that it can be used for decision making.

The current era of globalization is no longer relevant to manually processing data. This is because errors that occur due to manual processing can no longer be neutralized. Where the information generated by these errors, becomes no longer accurate to be used as a basis for decision making. That is why today the existence of an accounting information system is becoming increasingly important for a company. Initially, the existence of this information system was to collect, process, store, calculate, analyse, and disseminate information for certain purposes. However, currently the accounting information system has a very important impact for the company, namely providing added value for its users because in the end it will have an impact on improving the company's overall performance (Lovita and Susanty 2021).

So, the existence of an accounting information system cannot be denied as a factor that determines the ease of running an entrepreneur. This is in line with the findings of Pramiswari and Dharmadiaksa (2017) which states that accounting information systems have a positive effect on decisions to become entrepreneurs. According to Sari and Dwirandra (2015) accounting information in making investment decisions is information in the form of numbers relating to economic entities that are useful in making economic decisions to determine the right choice among many alternative actions. According to Putra and Arizona (2016) the use of accounting information in a business is very influential for the continuity of the business, especially in making investment decisions, investment decision making also has

a very important role for the continuity of a person's business. The Theory of Acceptance Model can explain what factors can affect the acceptance of a technology in information systems and can describe the behaviour of using technology.

One of the government's programs is to increase the number of entrepreneurs to support Indonesia's vision to become a developed country in 2045. One of the indicators of developed countries is the creation of more jobs. This would not be possible if graduates from universities depended on jobs opened by the government. To realize this vision, Indonesia must increase the number of entrepreneurs (entrepreneurs) who not only depend on aspects of natural resources but are also able to engage in industry. To print entrepreneurs, can be done from the university level. Through learning e-commerce and accounting information systems that are in harmony with the world of work.

The purpose of this study is to analyse the effect of e-commerce and accounting information systems on accounting student decision making in entrepreneurship. In the next section, a literature review will be presented which contains an explanation of the theory and previous studies related to the topic under study.

## **LITERATURE REVIEW**

This section contains an explanation of the theory and previous studies related to the topic under study.

### **Theory of Acceptance Model (TAM)**

This study uses the concept of a technology acceptance model (TAM) which is based on the Theory of Reasoned Action (TRA). This model states that system users tend to use the system if the system is easy to use and useful for the user. In TAM, user acceptance of information systems is determined by two key factors, namely perceived usefulness and perceived ease of use.

Ajzen and Fishbein (2005) mention TRA assume that behaviour is based on the individual's intention to engage in a particular action. Intention is determined by two factors, namely the individual's attitude towards the results of the action and the opinion of the individual's social environment. This theory suggests that people often act on their perceptions of what others think they should do. The TAM concept developed by Davis (1989), offers a theory as a basis for studying and understanding user behaviour in receiving and using an information system. The expansion of the TAM concept is expected to help predict a person's attitude and acceptance of technology and can provide the necessary basic information about the factors that drive the individual's attitude (Lee and Panteli 2010). TAM has a theory that a person's intention to use technology is determined by two factors, namely perceived usefulness is a person's level of belief that using technology will improve performance and perceived ease of use is a person's level of belief that using technology makes it easier to use technology. completion of work (Venkatesh and Davis 2000). TAM provides a powerful and simple explanation for the acceptance of technology and the behaviour of its users (Davis 1989). TAM is a model designed to predict the acceptance of computer applications and the factors directly related to it (Widyarini 2005). TAM has the aim of explaining and predicting user acceptance of the factors that influence the acceptance of a technology in an organization. TAM describes a causal relationship between beliefs and behaviour, goals/needs, and the actual use of users/users of an information system.

TAM also details what factors can affect the acceptance of a technology in information systems and can describe the behaviour of using technology (Kurniawan, Semuel, and Japariato 2013). According to (Surendran 2012) Technology Acceptance Model (TAM) has been widely used to help understand and explain user behaviour in an information system, there are several studies that have been used to test the model and the results are reliable.

Where explains the technology acceptance model and various important factors in it. The use of the Technology Accepted Model (TAM) as one of the theoretical foundations in this study is to analyse the effect of the application of e-commerce and accounting information systems on accounting students' interest in entrepreneurship.

## **Contingency Theory**

According to Robbins (2002) contingency theory is a leadership approach that encourages leaders to understand their own behaviour. This theory says that the effectiveness of a leadership is a function of various aspects of the leadership situation. This theoretical view in the organization, views that in solving organizational problems can be completed by using methods that are appropriate to the situation and conditions at that time. Contingency theory is a recent development of organizational theory. Contingency theory views the organization as an open system that has a relationship with the environment and the environment also affects the organization's internal processes. The implication of this research is that contingency theory will be able to explain the relationship between the application in the use of accounting information systems and the behaviour that occurs in an organization or business so that it affects entrepreneurship.

## **Interest in Entrepreneurship**

Interest is a persistent tendency in a person to feel interested in a particular field and feel happy in various activities related to the activities of the field itself interest (Winkel 2004). According to Kasmir (2008) interests or talents exist and can be generated in a person. That is, interest in a field is already embedded in him. Interest can also grow after being studied in various ways. However, someone who has an inner interest or talent from heredity will find it easier and faster to adapt in developing their business. Interest in entrepreneurship is the desire, interest and willingness of individuals through the ideas they have to work hard or have a strong will to try to fulfil their life needs, are confident, creative and innovative and have the ability and skills to meet their needs (Fu'adi, Eko, and Murdani 2009). Interest in entrepreneurship is the desire, interest, and willingness of individuals to work hard in fulfilling their life needs without being afraid of the risks that will occur (Yuliyarningsih, Susilarningsih, and Jaryanto 2013).

## **E-commerce**

Electronic Commerce (e-commerce) is the process of buying, selling or exchanging products, services and information through computer networks. e-commerce is part of e-business, where the scope of e-business is wider, not just commerce but also includes collaborating with business partners, customer service, job vacancies and others (Irmawati 2011). E-Commerce includes the distribution, sale, purchase, marketing and service of a product that is carried out in an electronic system such as the Internet or other forms of computer networks. E-commerce is not a service or an item, but is a combination of services and goods. E-commerce and related activities via the internet can be a driving force for improving the domestic economy through liberalizing domestic services and accelerating integration with global production activities. Because e-commerce will integrate domestic trade with world trade, various forms of talks or negotiations will not only be limited to aspects of world trade, but also to domestic policies regarding supervision in a country, particularly in the fields of telecommunications, financial services, and shipping and distribution. Electronic commerce is defined as the process of buying and selling products, services, and information that is carried out electronically by utilizing computer networks.

## **Accounting information system**

Accounting information systems are information intelligence that provides the process of collecting and storing data (Romney et al. 2012). Furthermore, it is also explained that the accounting information system has six components, namely people who use the system (users), procedures and instructions used to collect, store, and process data, organizational data and its business activities, software used, information system infrastructure. Accounting including hardware (hardware) used, and internal controls to protect the security of accounting information system data. So, an accounting information system has a very important impact for the company because it is expected to assist the company in providing useful information in decision making. An entrepreneur should have knowledge related to accounting information systems, because it will provide added value for the company, and have an impact on improving the company's overall performance (Lovita and Susanty 2021).

## **Hypothesis Development**

### ***The Influence of E-Commerce on Student Interest in Entrepreneurship***

Basically, e-commerce is the impact of the development of information and telecommunications technology, thus significantly changing the way humans interact with the surrounding environment, which in this case is related to trade (Mantri 2007). This is in accordance with the behaviour of using the Technology Accepted Model (TAM) to analyse the effect of implementing e-commerce on student interest in entrepreneurship. Likewise, contingency theory views the organization as an open system that has a relationship with the environment and the environment also affects the organization's internal processes. Where contingency theory will be able to explain the relationship between the application in the use of e-commerce and the behaviour that occurs within an organization or business so that it affects entrepreneurship.

E-commerce can involve electronic funds transfer, electronic data exchange, automated inventory systems. E-commerce and related activities via the internet can be a driving force for improving the domestic economy through liberalizing domestic services and accelerating integration with global production activities. So, it can be said that e-commerce is a marketing of goods or services through information systems that utilize information technology. So, it can be said that e-commerce is a marketing of goods or services through information systems that utilize information technology. This is supported by the results of research by Pramiswari and Dharmadiaksa (2017), Sari and Wibawa (2017), Yadewani and Wijaya (2017), Trihudyatmanto (2019), and (Ronabliya, Kencana, and Puspaningtyas 2021), which states that e-commerce has an effect and is significant on decision making for entrepreneurship. Based on the explanation above, the hypotheses that can be taken are:

H<sub>1</sub>: E-commerce has a positive effect on interest in entrepreneurship.

### ***The Influence of Accounting Information Systems on Interest in Entrepreneurship***

An accounting system is needed in a business because it can assist in data processing so that when a leader or entrepreneur makes a decision, the decision is based on existing data or data already owned. The Technology Accepted Model (TAM) comes from psychological theory to explain the behaviour of information technology users based on the beliefs, attitudes, intentions and relationships of user behaviour. accounting on the interest of accounting students for entrepreneurship. Likewise, contingency theory views the organization as an open system that has a relationship with the environment and the environment also affects the organization's internal processes. Where contingency theory will

be able to explain the relationship between the application in the use of accounting information systems and behaviour that occurs in an organization or business so that it affects entrepreneurship.

Manual data processing is no longer relevant, no longer appropriate, and no longer accurate for companies. This is because errors that occur due to manual processing can no longer be neutralized. Where the information generated by these errors, becomes no longer accurate to be used as a basis for decision making. That is why today the existence of SIA is becoming increasingly important for a company (Pratiwi and Purwanto 2021). The accounting information system has a very important impact for the company, namely providing added value for its users because it will ultimately have an impact on improving the company's overall performance (Lovita and Susanty 2021). Accounting information system is a collection of components and elements originating from an organization that can provide useful information for users, especially in financial processing, can also increase efficiency and effectiveness in decision making so as to enable companies to obtain maximum profits (Sihombing and Sulisty 2021). This is supported by the results of research by Pramiswari and Dharmadiaksa (2017) and Taufiq and Indrayeni (2022) which state that accounting information systems have a significant and influential effect on decision making for entrepreneurship. Based on the explanation above, the hypotheses that can be taken are:

H<sub>2</sub>: Accounting information systems have a positive effect on interest in entrepreneurship.

### Conceptual Framework

Based on the description of the background, problem formulation, references from previous research and literature review, a conceptual framework for this research was drawn up, which can be seen in Figure 1.

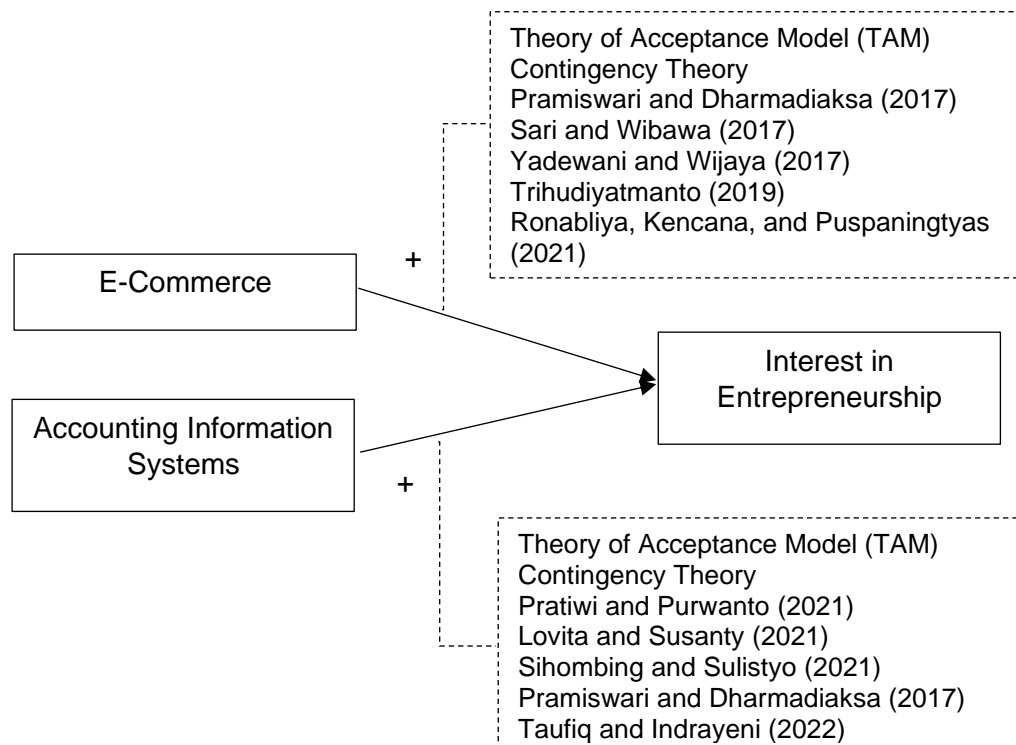


Figure 1. Conceptual Framework

## METHOD

This section describes the research methods, both the location and time of the study, the determination of data sources, research variables, research instruments, and data analysis. Data analysis contains a description of the methods used in data analysis along with justifications or reasons for using the analysis methods, as statistical uses.

### Research Location and Time

The research location is at the students of the Faculty of Economics and Business, Universitas Pendidikan Nasional. Time of research conducted for 2 weeks from April 16, 2022 date to April 30, 2022.

### Determination of Data Source

The type of data used is quantitative data. Quantitative data is data in the form of numbers that can be expressed and measured with units of calculation or qualitative data that is numbered (Sugiyono 2013). Quantitative data used is the answer of the instrument for each variable.

The source of data in this research is primary data. Primary data is a source of research data that directly provides data to data collectors without going through intermediaries (Sugiyono 2013). The primary data obtained are the results of the questionnaire.

### Population and Research Sample

The population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions (Sugiyono 2013). The population in the study were all students of the Faculty of Economics and Business, Universitas Pendidikan Nasional. This research was conducted by distributing questionnaires using google form to all students with a total of 3,432 people. The number of sample calculations in this study using the Slovin formula with the percentage of leeway used is 10%. So to find out the research sample, the calculations are as follows.

$$n = \frac{N}{1 + N (e)^2}$$

$$n = \frac{3.432}{1 + 3.432 (0,10)^2}$$

$$n = \frac{3.432}{35,32}$$

$$n = 97,17 \text{ rounded to } 98$$

Determination of the sample in this study using Probability Sampling, which is a sampling technique that provides equal opportunities for each element (member) of the population to be selected as sample members (Sugiyono 2013). While the sampling method used is Simple Random Sampling, which is the technique of taking samples from the population at random without regard to the existing strata in the population.

### Identification of Research Variables

The study used three variables, namely the dependent variable and the independent variable. The independent variable (independent) consists of e-commerce and accounting information systems, while the dependent variable is the interest in entrepreneurship.

## **Operational Definition and Measurement of Variables**

The research consists of three variables, namely e-commerce, accounting information systems, and interest in entrepreneurship.

### 1) Interest in entrepreneurship

Interest in entrepreneurship is the ability to take the courage to meet the needs of life and solve life problems, promote business or create new businesses with the strengths that exist in oneself (Yanto 1996). Interest in entrepreneurship has three dimensions, namely self-determination, risk-bearing ability, and belief and attitude. The indicators used in this variable are:

- a) Self-determination
  - 1. Comes from within
- b) Risk-bearing Ability
  - 1. Hold on to choices
  - 2. Will not give up
  - 3. Able to face the risk of failure
  - 4. Able to face the risk of uncertainty of results
- c) Belief and Attitude
  - 1. Confidence in entrepreneurial skills
  - 2. Happy to do something new
  - 3. Enjoy doing something creative and innovative

The variable of interest in entrepreneurship is measured by adopting an instrument developed by Dwiatma (2017), with ten statements measured by a five-point Likert scale.

### 2) Electronic Commerce (e-commerce)

Electronic Commerce (e-commerce) is the process of buying, selling or exchanging products, services and information through computer networks (Irmawati 2011). The indicators used in this variable are:

- 1. Marketing
- 2. Sales
- 3. Payment
- 4. Government
- 5. Bank
- 6. Internet

The e-commerce variable was measured by adopting the instrument developed by Rapika (2021), with six statements measured by a five-point Likert scale.

### 3) Accounting Information System

Accounting information system is a system that collects, stores and manages a company's financial and accounting data which will later be used for decision making (Rapika 2021). The indicators used in this variable are:

- 1. Benefit
- 2. Economical
- 3. Reliable power
- 4. Availability
- 5. Timeliness



The accounting information system variable was measured by adopting the instrument developed by Rapika (2021), with five statements measured by a five-point Likert scale.

## **Data analysis**

The analytical tool used is the Statistical Package for the Social Sciences (SPSS) Version 26.

### ***Classic assumption test***

Before testing and analysing the data with the regression model, it is necessary to test the classical assumptions. This classical assumption test is intended so that the regression model can be used as an unbiased estimation tool. The classical assumption test used in this study includes the normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test.

#### **a) Normality Test**

The normality test aims to test whether the residuals from the regression model made are normally distributed or not. A good regression model is to have a residual distribution that is normal or close to normal. If it is not normal, then the predictions made with the model will be not good, or can give deviant prediction results. The normality test in this study used the Kolmogorov-Smirnov method. The data is said to be normally distributed if the Asymp.Sig (2-tailed) value of the Kolmogorov-Smirnov value is more than 0.05 (Ghozali 2012).

#### **b) Heteroscedasticity Test**

The heteroscedasticity test aims to test whether in the regression there is an inequality of variance from the residual of one observation to another observation (Utama 2011). A good regression model is one that does not contain symptoms of heteroscedasticity. To detect the presence or absence of heteroscedasticity, the Glejser test was carried out.

### ***Hypothesis test***

In this study, the hypothesis was tested by multiple regression analysis. Multiple regression analysis using SPSS Version 20. The regression equation model to be tested is as follows:

Equation:

$$Y = \alpha + \beta_1.X_1 + \beta_2.X_2 + \varepsilon$$

Description:

Y = Interest in entrepreneurship

$\alpha$  = constant value

$\beta_1$  = e-commerce regression coefficient

$\beta_2$  = accounting information system regression coefficient

$X_1$  = e-commerce

$X_2$  = accounting information system

$\varepsilon$  = standar error

### Goodness of Fit Test

- a) Coefficient of Determination ( $R^2$ ).  
The coefficient of determination ( $R^2$ ) measures how far the model's ability to explain the total variation of the dependent variable explained by the variation of the independent variable. A value close to 1 means that the independent variables provide almost all the information needed to predict the dependent variations.
- b) Statistical F test.  
The F test aims to assess the feasibility of the regression model formed. If the significance value (sig) 0.05, the independent variable can be used to predict the dependent variable.
- c) Test Statistics t.  
The t statistic test was used to test how far the influence of the independent variables used in this study individually in explaining the dependent variable. The basis for making decisions used in the t-test are as follows:
  - 1) If the significance probability value is  $> 0.05$  then the hypothesis is rejected.
  - 2) If the significance probability value 0.05 then the hypothesis is accepted.

## RESULTS AND DISCUSSION

The population in this study were students of the Faculty of Economics and Business, Universitas Pendidikan Nasional. The total population in this study was 3,432 people. Of the questionnaires distributed, 98 questionnaires deserve to be analysed. Classical assumption test includes normality test and heteroscedasticity test. Table 1 shows the results of the normality test.

**Table 1**  
**Normality Test Results**

		Unstandardized Residual
N		98
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.69585503
Most Extreme Differences	Absolute	.065
	Positive	.065
	Negative	-.043
Test Statistic		.065
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

Source: Research Data, 2022

The data were normally distributed with the Asymp.Sig (2-tailed) value of the Kolmogorov-Smirnov value of more than 0.05. The Asymp.Sig (2-tailed) value is 0.200 greater than 0.05, then the data is normally distributed.

To determine heteroscedasticity can use the Glejser test. The basis for decision making in this test is if the significance value is 0.05, it can be concluded that there is no heteroscedasticity problem, but on the contrary if the significance value is  $< 0.05$ , it can be concluded that there is a heteroscedasticity problem. The results of the heteroscedasticity test obtained are as follows:

**Table 2**  
**Heteroscedasticity Test Results**

Description	Beta Value	Significance
(Constant)	0,436	0,912
E-Commerce	-0,061	0,622
Accounting Information Systems	0,149	0,157

*Source: Research Data, 2022*

In the calculation results above, it is known that the significance value of the e-commerce and accounting information systems variables is 0.05 (0.622 and 0.157, respectively). Based on this, it can be concluded that there is no heteroscedasticity between the independent variables in the regression model.

Classical assumption test includes normality test and heteroscedasticity test. The classical assumption test has met the test, so the model is feasible to use to predict. Table 3 shows the results of multiple linear regression testing with a significance of 5 percent.

**Table 3**  
**Multiple Regression Test Results**

Description	Beta Value	Significance
(Constant)	2,172	0,756
E-Commerce	1.323	0,000
Accounting Information Systems	0,410	0,029

*Source: Research Data, 2022*

The first hypothesis states that e-commerce has a positive effect on interest in entrepreneurship. Table 3 shows that the relationship between e-commerce and interest in entrepreneurship is positive at 1.323 with a significance value of 0.000 which is smaller than  $= 0.05$ , which means that e-commerce has a direct positive effect on interest in entrepreneurship. Based on the results of the study, the first hypothesis was accepted. This shows that the higher the use of e-commerce, the higher the interest in entrepreneurship.

E-commerce can involve electronic funds transfer, electronic data exchange, automated inventory systems. E-commerce and related activities via the internet can be a driving force for improving the domestic economy through liberalizing domestic services and accelerating integration with global production activities. So, it can be said that e-commerce is a marketing of goods or services through information systems that utilize information technology. The Technology Accepted Model (TAM) comes from psychological theory to explain the behaviour of information technology users based on the beliefs, attitudes, intentions and relationships of user behaviour.

Based on the results of the respondents' answers to the questionnaire regarding e-commerce, the highest average score was 4.85 from the statement "I promote or buy goods in e-commerce because I see advertisements on social media". E-commerce and related activities via the internet can be a driving force for improving the domestic economy through liberalizing domestic services and accelerating integration with global production activities. So, it can be said that e-commerce is a marketing of goods or services through information systems that utilize information technology. So, it can be said that e-commerce is a marketing of goods or services through information systems that utilize information technology. This is supported by the results of research by Pramiswari and Dharmadiaksa (2017), Sari and Wibawa (2017), Yadewani and Wijaya (2017), Trihudiyatmanto (2019), and (Ronabliya,

Kencana, and Puspaningtyas 2021), which states that e-commerce has an effect and is significant on decision making for entrepreneurship.

The second hypothesis states that accounting information systems has a positive effect on interest in entrepreneurship. Table 3 shows that the relationship between accounting information systems and interest in entrepreneurship is positive at 0.410 with a significance value of 0.029 which is smaller than  $\alpha = 0.05$ , which means that accounting information systems has a direct positive effect on interest in entrepreneurship. Based on the results of the study, the second hypothesis was accepted. This shows that the higher the use of accounting information systems, the higher the interest in entrepreneurship.

Based on the results of respondents' answers to the questionnaire regarding accounting information systems, the highest average score is 4.99 from the statement "I agree that I can rely on accounting information systems in data processing". Manual data processing is no longer relevant, no longer appropriate, and no longer accurate for companies. This is because errors that occur due to manual processing can no longer be neutralized. Where the information generated by these errors, becomes no longer accurate to be used as a basis for decision making. That is why today the existence of SIA is becoming increasingly important for a company (Pratiwi and Purwanto 2021). The accounting information system has a very important impact for the company, namely providing added value for its users because it will ultimately have an impact on improving the company's overall performance (Lovita and Susanty 2021). This is supported by the results of research by Pramiswari and Dharmadiaksa (2017) and Taufiq and Indrayeni (2022) which state that accounting information systems have a significant and influential effect on decision making for entrepreneurship.

## CONCLUSION

Based on the results and discussion, it can be concluded that first, e-commerce has a positive effect on entrepreneurial interest. This shows that the higher the use of e-commerce, the higher the interest in entrepreneurship. Second, the accounting information system has a positive effect on the interest in entrepreneurship. This shows that the higher the use of accounting information systems, the higher the interest in entrepreneurship.

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**Appendix 1**  
**Research Questionnaire**

**INFLUENCE OF E-COMMERCE AND THE USE OF ACCOUNTING SYSTEMS ON  
 STUDENT INTEREST IN ENTREPRENEURSHIP**

**A. INSTRUCTIONS**

1. Read each question carefully and answer the statement according to your answer
2. Fill in the answer you choose by putting a check mark (√) in the column provided with the following information:

- SS = Strongly agree  
 S = Agree  
 KS = Disagree  
 TS = Don't agree  
 STS = Strongly disagree

**B. IDENTITY OF RESPONDENTS**

1. Name :
2. Age :
3. Gender: a. Male  
 b. Female

**C. LIST OF STATEMENTS**

**Interest in Entrepreneurship (Y)**

No.	Statement	SS	S	KS	TS	STS
1.	Entrepreneurship is a desire from within me.					
2.	I am determined to start my own business even though no one supports it.					
3.	I never give up even if I fail.					
4.	I am able to face the risk of failure in entrepreneurship.					
5.	I am able to face the risk of uncertainty of results in entrepreneurship.					
6.	I am confident in my entrepreneurial skills.					
7.	I believe that with entrepreneurship I can achieve a bright future.					
8.	My attitude determines my success in running a business.					
9.	I have creativity that is useful in running a business.					
10.	I always innovate when running a business.					

## E-commerce

No.	Statement	SS	S	KS	TS	STS
1.	I promote or buy goods in e-commerce because I see ads on social media.					
2.	I often buy products through e-commerce.					
3.	I often make payments in e-commerce.					
4.	The government supports selling/buying in e-commerce.					
5.	I pay my e-commerce bill through m-banking.					
6.	I need a good internet to access e-commerce.					

## Accounting Information Systems

No.	Statement	SS	S	KS	TS	STS
1.	I believe accounting information systems are very useful.					
2.	I believe the use of accounting information systems is more economical.					
3.	I agree that I can rely on the accounting information system for data processing.					
4.	I believe that I can use accounting information systems whenever I want.					
5.	I believe that accounting information systems can provide important information on time.					



**Appendix 2**  
**SPSS Processing Results**

**a. Normality Test Results**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		98
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.69585503
Most Extreme Differences	Absolute	.065
	Positive	.065
	Negative	-.043
Test Statistic		.065
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

**b. Heteroskedasticity Test Results**

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	Accounting Information System, E-Commerce <sup>b</sup>	.	Enter

- a. Dependent Variable: ABS\_RES
- b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.151 <sup>a</sup>	.023	.002	1.54289

- a. Predictors: (Constant), Accounting Information System, E-Commerce
- b. Dependent Variable: ABS\_RES

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	.436	3.914		.111	.912
	E-Commerce	-.061	.124	-.050	-.495	.622
	Accounting Information System	.149	.105	.145	1.426	.157

a. Dependent Variable: ABS\_RES

### Residuals Statistics<sup>a</sup>

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.8476	2.6894	2.1982	.23338	98
Residual	-2.30838	4.59952	.00000	1.52690	98
Std. Predicted Value	-1.502	2.105	.000	1.000	98
Std. Residual	-1.496	2.981	.000	.990	98

a. Dependent Variable: ABS\_RES

## c. Hypothesis Testing Results

### Variables Entered/Removed<sup>a</sup>

Model	Variables	Variables	Method
	Entered	Removed	
1	Accounting Information System, E-Commerce <sup>b</sup>		Enter

a. Dependent Variable: Interest in entrepreneurship

b. All requested variables entered.

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.557 <sup>a</sup>	.310	.296	2.72408

a. Predictors: (Constant), Accounting Information System, E-Commerce

b. Dependent Variable: Interest in entrepreneurship

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	317.039	2	158.520	21.362	.000 <sup>b</sup>
	Residual	704.961	95	7.421		
	Total	1022.000	97			

a. Dependent Variable: Interest in entrepreneurship

b. Predictors: (Constant), Accounting Information System, E-Commerce

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.172	6.910		.314	.754
	E-Commerce	1.323	.219	.515	6.040	.000
	Accounting Information System	.410	.185	.189	2.221	.029

a. Dependent Variable: Interest in entrepreneurship

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	42.5385	49.4712	45.8571	1.80788	98
Residual	-6.50846	6.23199	.00000	2.69586	98
Std. Predicted Value	-1.836	1.999	.000	1.000	98
Std. Residual	-2.389	2.288	.000	.990	98

a. Dependent Variable: Interest in entrepreneurship

**Appendix 3**  
**Respondents Answer Tabulation**

**a) Interest in Entrepreneurship**

No	Interest in Entrepreneurship										jumlah
	Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y
1	5	5	5	5	5	5	5	5	5	5	50
2	5	5	4	4	4	5	5	4	4	4	44
3	5	5	5	5	5	5	5	5	5	5	50
4	5	5	5	5	5	5	5	5	5	5	50
5	5	5	5	5	5	5	5	5	5	5	50
6	5	5	5	5	5	5	5	5	5	5	50
7	5	5	5	5	5	5	5	5	5	5	50
8	5	4	4	4	4	5	4	4	4	4	42
9	5	4	4	4	4	5	4	4	4	4	42
10	5	4	4	4	4	5	4	4	4	4	42
11	5	5	5	5	5	5	5	5	5	5	50
12	5	5	4	5	5	5	5	4	5	5	48
13	5	5	4	4	5	5	5	4	4	5	46
14	5	5	4	5	5	5	5	4	5	5	48
15	5	4	4	4	4	5	4	4	4	4	42
16	5	4	4	5	5	5	4	4	5	5	46
17	5	4	4	5	5	5	4	4	5	5	46
18	5	4	4	5	5	5	4	4	5	5	46
19	5	4	4	5	5	5	4	4	5	5	46
20	5	4	4	5	5	5	4	4	5	5	46
21	5	5	5	5	5	5	5	5	5	5	50
22	5	5	5	5	5	5	5	5	5	5	50
23	5	5	4	5	5	5	5	4	5	5	48
24	5	5	4	4	5	5	5	4	4	5	46
25	5	5	4	5	5	5	5	4	5	5	48
26	5	5	4	4	5	5	5	4	4	5	46
27	5	5	4	4	4	5	5	4	4	4	44
28	5	5	4	5	5	5	5	4	5	5	48
29	5	5	4	5	5	5	5	4	5	5	48
30	5	5	5	5	5	5	5	5	5	5	50
31	5	5	5	5	5	5	5	5	5	5	50
32	5	5	4	5	5	5	5	4	5	5	48
33	5	5	4	5	5	5	5	4	5	5	48
34	5	5	4	5	5	5	5	4	5	5	48
35	5	5	5	5	5	5	5	5	5	5	50
36	5	5	4	4	5	5	5	4	4	5	46
37	4	4	4	4	4	4	4	4	4	4	40
38	5	4	4	4	4	5	4	4	4	4	42
39	5	4	4	4	4	5	4	4	4	4	42
40	5	5	4	4	4	5	5	4	4	4	44
41	5	5	4	4	4	5	5	4	4	4	44
42	5	5	4	4	4	5	5	4	4	4	44
43	5	5	4	5	5	5	5	4	5	5	48



96	5	5	5	5	5	5	5	5	5	5	50
97	5	5	5	5	5	5	5	5	5	5	50
98	5	5	4	4	4	5	5	4	4	4	44
total	485	465	423	440	446	461	465	423	440	446	4494
skor tertinggi	490	490	490	490	490	490	490	490	490	490	
rata2	99%	95%	86%	90%	91%	94%	95%	86%	90%	91%	
rata2	4,95	4,74	4,32	4,49	4,55	4,70	4,74	4,32	4,49	4,55	
	11%	10%	9%	10%	10%	10%	10%	9%	10%	10%	100%

**b) E-Commerce**

No	E-commerce						jumlah
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1
1	5	4	4	4	4	4	25
2	5	4	4	4	4	4	25
3	5	4	4	4	4	4	25
4	5	4	4	4	4	4	25
5	5	4	4	4	4	4	25
6	5	4	4	4	4	4	25
7	5	5	4	4	4	4	26
8	5	5	4	4	4	4	26
9	5	5	4	4	4	4	26
10	5	5	4	4	4	4	26
11	5	5	5	4	4	4	27
12	5	5	5	4	4	4	27
13	5	5	5	4	4	4	27
14	5	5	5	4	4	4	27
15	5	5	5	4	4	4	27
16	5	5	5	4	4	4	27
17	5	5	5	4	4	4	27
18	5	5	5	4	4	4	27
19	5	5	5	5	4	4	28
20	5	5	5	5	4	4	28
21	5	5	5	5	4	4	28
22	5	5	5	5	4	4	28
23	5	5	5	5	4	4	28
24	5	5	4	4	4	4	26
25	5	5	4	4	4	4	26
26	5	5	4	4	4	4	26
27	5	5	4	4	4	4	26
28	5	5	4	4	4	4	26
29	5	5	4	4	4	4	26
30	5	5	5	4	4	4	27
31	5	5	5	4	4	4	27
32	5	5	5	4	4	4	27
33	5	5	5	4	4	4	27
34	5	5	5	4	4	4	27
35	5	5	5	4	4	4	27
36	5	5	5	4	4	4	27
37	4	4	4	4	4	4	24
38	5	5	4	4	4	4	26
39	5	5	4	4	4	4	26
40	5	4	4	4	4	4	25
41	5	5	4	4	4	4	26
42	5	5	4	4	4	4	26
43	5	5	4	4	4	4	26
44	5	5	4	4	4	4	26
45	5	4	4	4	4	4	25
46	5	4	4	4	4	4	25
47	5	4	4	4	4	4	25
48	5	4	4	4	4	4	25

49	5	4	4	4	4	4	25
50	5	5	4	4	4	4	26
51	4	4	4	4	4	4	24
52	5	4	4	4	4	4	25
53	4	4	4	4	4	4	24
54	4	4	4	4	4	4	24
55	4	4	4	4	4	4	24
56	5	5	5	4	4	4	27
57	5	4	4	4	4	4	25
58	4	4	4	4	4	4	24
59	5	4	4	4	4	4	25
60	4	4	4	4	4	4	24
61	5	5	5	4	4	4	27
62	4	4	4	4	4	4	24
63	5	4	4	4	4	4	25
64	4	4	4	4	4	4	24
65	5	5	5	4	4	4	27
66	4	4	4	4	4	4	24
67	5	5	5	5	4	4	28
68	5	5	5	5	4	4	28
69	5	5	5	5	4	4	28
70	5	5	5	5	4	4	28
71	5	5	5	5	4	4	28
72	5	4	4	4	4	4	25
73	5	4	4	4	4	4	25
74	5	4	4	4	4	4	25
75	5	4	4	4	4	4	25
76	5	5	4	4	4	4	26
77	5	5	5	5	4	4	28
78	5	5	5	4	4	4	27
79	5	5	5	4	4	4	27
80	5	5	5	4	4	4	27
81	5	5	4	4	4	4	26
82	5	5	5	4	4	4	27
83	5	5	5	4	4	4	27
84	4	4	4	4	4	4	24
85	4	4	4	4	4	4	24
86	5	5	5	4	4	4	27
87	5	5	5	4	4	4	27
88	5	5	4	4	4	4	26
89	5	5	5	4	4	4	27
90	5	5	5	4	4	4	27
91	4	4	4	4	4	4	24
92	5	5	5	4	4	4	27
93	5	5	5	4	4	4	27
94	5	5	4	4	4	4	26
95	5	5	5	4	4	4	27
96	5	5	5	4	4	4	27
97	4	4	4	4	4	4	24
98	4	4	4	4	4	4	24
total	475	455	434	403	392	392	2551
skor tertinggi	490	490	490	490	490	490	



rata2	97%	93%	89%	82%	80%	80%	
rata2	4,85	4,64	4,43	4,11	4,00	4,00	
	19%	18%	17%	16%	15%	15%	100%

**c) Accounting Information Systems**

Accounting Information Systems						jumlah
No	X2.1	X2.2	X2.3	X2.4	X2.5	X2
1	4	5	5	4	4	22
2	4	5	5	4	4	22
3	4	5	5	4	4	22
4	5	5	5	4	4	23
5	5	5	5	4	4	23
6	5	5	5	5	5	25
7	5	5	5	5	5	25
8	5	5	5	4	4	23
9	5	5	5	4	4	23
10	4	4	5	4	4	21
11	4	4	5	4	4	21
12	4	4	5	4	4	21
13	4	4	5	4	4	21
14	4	4	5	4	4	21
15	4	4	5	4	4	21
16	4	4	5	4	4	21
17	4	4	5	4	4	21
18	5	5	5	4	4	23
19	5	5	5	5	5	25
20	5	5	5	5	5	25
21	5	5	5	4	4	23
22	5	5	5	4	4	23
23	4	4	5	4	4	21
24	4	4	5	4	4	21
25	4	4	5	4	4	21
26	4	4	5	4	4	21
27	4	4	5	4	4	21
28	5	5	5	4	4	23
29	5	5	5	4	4	23
30	5	5	5	4	4	23
31	5	5	5	4	4	23
32	5	5	5	4	4	23
33	5	5	5	4	4	23
34	5	5	5	4	4	23
35	5	5	5	5	5	25
36	5	5	5	5	5	25
37	5	5	5	4	4	23
38	5	5	5	4	4	23
39	4	4	5	4	4	21
40	4	4	5	4	4	21
41	4	4	5	4	4	21
42	4	4	5	4	4	21
43	4	4	5	4	4	21
44	4	4	5	4	4	21
45	4	4	5	4	4	21
46	5	5	5	4	4	23
47	5	5	5	5	5	25
48	5	5	5	5	5	25

49	5	5	5	4	4	23
50	5	5	5	4	4	23
51	4	4	5	4	4	21
52	4	4	5	4	4	21
53	4	4	5	4	4	21
54	4	4	5	4	4	21
55	4	4	5	4	4	21
56	5	5	5	4	4	23
57	5	5	5	4	4	23
58	5	5	5	4	4	23
59	5	5	5	5	5	25
60	5	5	5	5	5	25
61	5	5	5	4	4	23
62	5	5	5	4	4	23
63	4	4	5	4	4	21
64	4	4	5	4	4	21
65	4	4	5	4	4	21
66	4	4	5	4	4	21
67	4	4	5	4	4	21
68	5	5	5	5	5	25
69	5	5	5	5	5	25
70	5	5	5	4	4	23
71	5	5	5	5	5	25
72	5	5	5	5	5	25
73	5	5	5	4	4	23
74	5	5	5	4	4	23
75	4	4	5	4	4	21
76	4	4	5	4	4	21
77	4	4	5	4	4	21
78	4	4	5	4	4	21
79	4	4	5	4	4	21
80	5	5	5	4	5	24
81	5	5	5	4	5	24
82	5	5	5	4	5	24
83	4	4	4	5	4	21
84	5	5	5	4	4	23
85	5	5	5	5	5	25
86	5	5	5	5	5	25
87	5	5	5	4	4	23
88	5	5	5	4	4	23
89	4	4	5	4	4	21
90	4	4	5	4	4	21
91	4	4	5	4	4	21
92	4	4	5	4	4	21
93	4	4	5	4	4	21
94	5	5	5	4	5	24
95	5	5	5	4	5	24
96	5	5	5	4	5	24
97	5	5	5	4	5	24
98	5	5	5	4	5	24
total	446	449	489	409	416	2209
skor tertinggi	490	490	490	490	490	

rata2	91%	92%	100%	83%	85%	
rata2	4,55	4,58	4,99	4,17	4,24	
	20%	20%	22%	19%	19%	100%