



Entrepreneurial Decision-Making: The Role of e-Commerce and Accounting Information Systems

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Abstract

This study aims to obtain evidence regarding the influence of e-commerce on decision-making for entrepreneurship, and the effect of using accounting information systems on decision-making for entrepreneurship. This research was conducted at one of the universities in Jakarta. The data collection method used in this study was a survey method with a questionnaire technique. The population in this study were students of all majors who had status as active students. The data used in this study is primary data obtained by distributing questionnaires directly to 102 respondents using a purposive sampling technique. The data analysis used is multiple linear regression analysis. The results of the analysis show that e-commerce has a positive effect on decision-making for entrepreneurship, and the use of accounting information systems has a positive effect on decision-making for entrepreneurship.

Keywords: E-Commerce, Accounting Information Systems, Entrepreneurship

INTRODUCTION

The development of information technology in the business world is very helpful for entrepreneurs in running their businesses, information technology provides accurate, fast, and precise information to provide convenience in transactions. The increasing sophistication of information technology today causes entrepreneurs who use information technology to increase so that competition between entrepreneurs becomes more stringent. If an entrepreneur is not able to compete against other entrepreneurs who continue to grow, then the survival and opportunity to expand the business field will be threatened. One solution to develop a business is the use of information technology. One form of information technology that is currently developing is the dissemination, buying, selling, and marketing of goods and services through electronic systems such as the internet, television, or computer networks (e-commerce). (Novitasari et al., 2022; Pebrina et al., 2021; Wiyono et al., 2021).

The definition of e-commerce according to (Armstrong et al., 2014) is the use of websites to transact or facilitate the sale of products and services online. It can also be used as a tool to buy and sell products or services via the internet using a computer system to increase overall company efficiency. It usually consists of trades that occur through the buyer visiting the seller's website and transacting online. Electronic Commerce describes the process of buying, selling, transferring, or exchanging products, services, and information through computer networks, including the internet (Sutanto, 2000).

E-commerce is a system that can be used if an internet network is available, and can be used for the process of buying, selling, marketing, and transferring if there is a computer network. E-Commerce has opened up an opportunity for almost everyone to do business because it can create a business in cyberspace that connects people widely without being limited by geographical location. Consumers can order goods and or services virtually anywhere, 24 hours a day, 7 days a week without being

limited by shop working hours, or the distance to reach the shop (Kartavianus, 2012).

Pebrina et al. (2022) also argue that as a medium of information and promotion, websites as a form of e-commerce are media with wide reach and the cheapest. This is because the website is a medium of information that can be accessed from all corners of the world or any country as long as an internet network is available. Therefore, for the world of small and medium businesses, websites are the most appropriate promotional media. Easy internet access either via wifi or gadget devices makes it easier for people to provide information about a product or service they are looking for. Therefore, with relatively low capital, e-commerce is one solution that can be used to assist in buying and selling goods and services. Business activities are increasingly human-centered (human-centered business), causing individuals to become the most important factor in the process of change in the business world. Therefore, individual development is an important thing to do, so that organizations can compete in the current era of change.

Asbari & Novitasari (2022) state that information is useful data that is processed so that it can provide a basis for making the right decisions by company leaders. The source of information is data, and data is a fact that describes an event and a real entity. One of the presenters of information is accounting, where accounting is a tool to inform the state of a company or organization. As a tool in processing accounting and financial data, accounting requires an information system that can convey information to those who need it.

According to Rai et al (2002), information systems are concepts that are used as basic criteria for evaluating systems. Accounting is a data identification, collection, and storage process and information development, measurement, and communication process AIS also functions to collect, record, store, and process accounting and other data to produce information for decision-makers. So it can be concluded that the Accounting Information System is a collection of resources (human and equipment) in an organization, designed in such a way that contains financial information

and information that has been collected to make it easier to make decisions.

The topic of entrepreneurship is a hot topic because it is a challenge for the Indonesian people to develop entrepreneurial attitudes and abilities. According to Hisrich et al. in Wijanto (2009: 3) entrepreneurship is a process of creating something new and valuable, by utilizing the necessary effort and time, taking into account social, physical, and financial risks, and receiving rewards in the form of money and personal satisfaction and independence. This definition can be seen that there are four basic aspects of entrepreneurship, namely: entrepreneurship involves the process of creating something new that has value, both for the entrepreneur himself and for others, entrepreneurship requires time and effort, and entrepreneurship has certain risks. This risk takes many forms in the financial, psychological, and social areas, entrepreneurship involves the rewards of being an entrepreneur. The most important reward is independence, followed by personal satisfaction.

Business or business is one of the individual alternatives in meeting the needs of human life, both for himself and his family (Asbari et al., 2021a, 2021b). The emergence of business activities can come from a person's desire to become an entrepreneur. However, entrepreneurship is not as easy as turning the palm, where entrepreneurial activities require strong determination, intention, ability, and expertise following the field of business to be carried out. An entrepreneur should also understand the accounting information system. An accounting information system is a collection of components and elements originating from an organization that can provide useful information to its users, especially in financial processing, and can also increase efficiency and effectiveness in decision-making to enable companies to obtain maximum profits. And it is said to be effective if the information provided can serve the needs of system users.

The desire for entrepreneurship from an early age has begun to develop for entrepreneurs, especially among teenagers or the younger generation. This is evidenced by the many

entrepreneurs that have sprung up from time to time. This proves that the younger generation has started to think about their future with the desire to emulate the figure of someone already successful, dares to try, likes challenges, wants to survive, and wants to improve their standard of living to be better than before.

One of the theories related to a person's behavior with interactions for adjustment and control of business continuity is the contingency theory, this contingency theory is the first and most well-known tool to explain variations in organizational structure. In Priantinah (2005) it is stated that contingency theory which can also be called behavioral theory has a relationship between organizational structure and situation, with organizational effectiveness resulting from this relationship. This contingency perspective supports that the use of accounting information in evaluating the performance of a person's behavior will be contingent, namely events that determine the truth or falsity of organizational factors. Contingency theory can be used to analyze design and accounting information systems to provide information that companies can use for various purposes to produce a decision and to face competition (Otley, 1980). Merchant (1982) states that no universally appropriate control system can be applied to all organizations in every situation. The control system will differ in each organization based on organizational factors and situational factors. An organizational control strategy will involve considering organizational design, management information systems, and planning and control systems. Of course, this may appear to be the same as partial substitution characterized by the feeling expressed by managers in certain industries that the accounting information system being used is intended to overcome weaknesses in the organization. Given these deficiencies, contingency theory was formed, accounting information systems outside the context of the overall real organizational control package.

This contingency approach is very interesting for researchers because they want to know whether the level of reliability of an

information system always affects every condition and behavior or not. Previous research that applied contingency theory to research using accounting information systems, showed that the use of contingency theory aims to use accounting information as a tool to determine a decision. The link between the application of accounting information systems and contingency theory is that this contingency theory is a theory that underlies the relationship between the use of accounting information and behavior that occurs within an organization or a business, which causes judgments about which studies are correct and which are not in making a decision.

Based on this contingency theory it is stated that the behavior of each organization or company greatly influences the existence of an entrepreneurial decision. In conclusion, the use of contingency theory greatly influences the continuity of the organization in a business because this theory is closely related to the application of accounting information needed for every business that wants to get a decision and can be used properly, of course, this theory also emphasizes the influence of a person's behavior that can also influence decisions in making reports that use accounting information systems.

The existence of e-commerce or media for transacting goods or services through information systems such as the web or other electronic media is expected to affect prospective entrepreneurs who want to be entrepreneurs and have a relatively small capital to start building a business or business so that transactions using e-commerce become easier in terms of supporting factors in entrepreneurship. Research conducted by Kim et al (2004) stated that the utilitarian value of searching for information via the internet, the hedonic value of searching for information via the internet, and the perceived benefits of online shopping influence the intention to search for information online. Venkat (2000) and Kremer et al (2002) found a positive and significant relationship between e-commerce and company performance. In contrast to the results of research conducted by Hariadi (2013) where there is no influence between the use of e-commerce on e-commerce user intentions and Retnoningtyas (2012) where attitude

(attitude toward using) does not affect intentions to reuse (re-intention to use) in e-commerce.

Roney et al (2009) stated that the application of accounting information system technology in companies can provide added value for users which ultimately has a positive impact on improving performance. Suhairi et al (2004) stated that locus of control, desire for achievement, and accounting knowledge have a positive influence on the use of accounting information in making investment decisions. In contrast to the results carried out by Rahman and McCosh (1976) where a person who has the knowledge and a high desire for achievement will use accounting information less, especially in assessing the performance of subordinates. E-Commerce is an electronic commerce medium that can present a more precise and accurate management of financial data so that financial data can be presented perfectly. Sutikno et al (2012) the application of e-commerce has a positive and significant influence on individual performance in expanding business marketing. In addition, the benefits obtained by implementing e-commerce can reach communication costs between business owners and consumers faster, and cheaper and can play an important role in making decisions for entrepreneurship. E-commerce can also increase the speed and accuracy of the information and can help save operational costs for the Al-Refaee Office (2012).

The results of research conducted by Sarigih et al (2013) explain that e-commerce has a positive and significant effect on MSMEs because e-commerce provides benefits that can improve MSME performance. Based on this, the hypotheses that can be proposed in this study are as follows:

H₁: e-Commerce has a positive effect on decision-making for entrepreneurship. The results of research conducted by Prastika et al (2014) state that the use of SIA has a positive and significant effect on company performance, especially in entrepreneurship. According to Baig and Gururajan (2011), information technology is a means to improve company and business performance. Amrul (2005) states that the development of information technology has a broad influence

on business aspects. The magnitude of the benefits derived from the use of information technology makes technology increasingly accepted as something that must be utilized and becomes a necessity within the organization.

Research conducted by Ismail (2007) states that AIS (Accounting Systems Information) has a positive effect on producing information on manufacturing SMEs in Malaysia. Based on this, the hypotheses that can be proposed in this study are as follows:

H₂: AIS has a positive effect on decision-making for entrepreneurship.

RESEARCH METHODS

This research uses a quantitative approach in the form of associative. In this study, the variables tested were e-commerce and accounting information systems in making entrepreneurial decisions. The following is a framework that describes the relationship between variables.

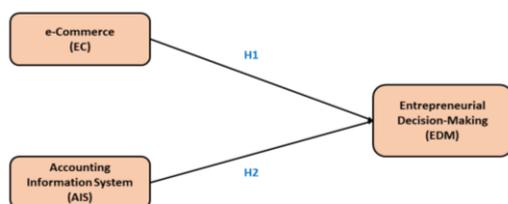


Figure 1. Research Model

This study aims to determine and analyze the influence of e-commerce and the use of accounting information systems in making decisions for entrepreneurship. To analyze this effect, the data used in this study were the results of filling out a questionnaire for students at one of the tertiary institutions in Jakarta. The dependent variable in this study is the decision-making for entrepreneurship. Zimmerer (2009:4) entrepreneur is someone who creates a new business by taking risks and uncertainties to achieve profits and growth by identifying significant opportunities and combining the necessary resources so that these resources can be capitalized. So it can be concluded that an entrepreneur is someone

who dares to take risks or decisions to open jobs by utilizing existing resources that can be optimized.

Entrepreneurship variables are measured by research conducted by Ardiyani (2016) with indicators such as no dependency, helping the social environment, leadership spirit, being future-oriented, interest in becoming an entrepreneur and having the determination to start a business. The independent variables in this study are e-commerce and accounting information systems. E-commerce still according to McLeod and Schell (2007) is a business transaction that uses network access, computer-based systems, and web browser interfaces. According to Suyanto (2003), e-commerce is a dynamic collection of technologies, applications, and business processes that connect companies, consumers, and certain communities through electronic transactions. Based on several definitions of e-commerce, it can be concluded that e-commerce is the activity of buying and selling goods or services through an information network called the internet. E-Commerce variables are measured by the Wulandari instrument (2014) which has been modified with indicators such as easy access, easy transactions, capital, and secure transactions. Accounting information systems (AIS) according to Salehi et al. (2010) are defined as all related components that are put together to collect information, raw data, or ordinary data, and convert it into financial data to report to decision-makers. Dehghanzade et al (2011) and AIS can also be elements of an organization that provides decision-making alert information to users through financial event processing. So it can be concluded that AIS is a computerized information system that processes financial data related to transaction data in the accounting cycle and presents it in the form of financial reports which can then be used as material for consideration in decision-making.

The AIS variable is measured by research conducted by Dita (2016) which has been modified with indicators such as easy to use, fast access, reliability, productivity, effectiveness, profit, and computer system services. The type of data used in this research

is quantitative data. Quantitative data used in this study were the results of student respondents' questionnaire answers which were measured using a modified Likert scale score.

The primary data in this study is in the form of answers from respondents to the questionnaire statements distributed. The secondary data in this study are first, journals which are articles as a reference for this research, obtained from published journals. Second, other sources used in this research are books and unpublished theses. The population in this study were all students at one of the tertiary institutions in Jakarta who had status as active students as many as 102 people. The method of determining the sample used in this study is a purposive sampling technique. The data collection method used in this study is a survey method. The results of the answers were then measured using a Likert scale. starting from point 5 strongly agree (SS), point 4 agree (S), point 3 undecided (R), point 2 disagree (TS), and point 1 strongly disagree (STS). The results of the questionnaire used a modified Likert scale, namely the respondent's answer choices were rated on a 5-point scale, namely a score of 4 was the highest point and a score of 1 was the lowest score. This is done to avoid bias in answers when using a 5-point scale because it is likely that respondents will tend to choose a neutral answer if they find 1 statement that is doubtful to the respondent.

RESULTS AND DISCUSSION

Results

In total 102 students participated. Most were men (72.77%), then women (27.23%). The measurement model testing phase includes convergent validity testing and discriminant validity. Meanwhile, to test construct reliability, Cronbach's alpha and composite reliability were used. The results of the PLS analysis can be used to test the research hypothesis if all indicators in the PLS model meet the requirements of convergent validity, discriminant validity, and reliability testing. The convergent validity test is carried out by looking at the loading factor value of each indicator against the construct. In most references, a factor weight of 0.7 or more is considered to

have strong enough validation to explain latent constructs (Chin, 1998; Ghozali, 2014; Hair et al., 2010). In this study, the minimum limit for the size of the loading factor received is 0.7, with the condition that the AVE value of each construct is > 0.5 (Ghozali, 2014). After going through SmartPLS 3.0 processing, all indicators have a loading factor value above 0.7 and an AVE value above 0.5. The fit or valid model of this study can be seen in Figure 1. Thus, the convergent validity of this research model meets the requirements (Purwanto et al., 2019, 2020; Purwanto, Asbari, & Santoso, 2021b, 2021a; Purwanto, Asbari, Santoso, et al., 2021). The full loadings, Cronbach's alpha, composite reliability, and AVE values for each construct can be seen in Table 1.

Discriminant validity is carried out to ensure that each concept of each latent variable is different from other latent variables. The model has good discriminant validity if the AVE squared value of each exogenous construct (value on the diagonal) exceeds the correlation between that construct and other constructs (value below the diagonal) (Ghozali, 2014). The results of discriminant validity testing are by using the AVE squared value, namely by looking at the Fornell-Larcker Criterion Value obtained as shown in Table 3. The results of the discriminant validity test in table 3 show that all constructs have an AVE square root value above the correlation value with the other latent construct (via Fornell-Larcker criteria). Likewise, the cross-loading value of all items from an indicator is greater than other indicator items as mentioned in Table 3, so it can be concluded that the model meets discriminant validity (Fornell & Larcker, 1981).

Furthermore, a collinearity evaluation is carried out to determine whether there is a collinearity problem in the model. To find the collinearity, VIF collinearity statistics are needed for each construct. If VIF is greater than 5, then the model has collinearity (Hair et al., 2014). As shown in Table 4, all VIF scores are less than 5, that is, the results of the collinearity structural model reveal VIF values below 2. This shows that this research model has no multicollinearity problem.

Construct reliability can be assessed from Cronbach's alpha and composite reliability of

each construct. The recommended composite reliability and Cronbach's alpha values are more than 0.7 (Ghozali, 2014). The reliability test results in Table 2 show that all constructs

have composite reliability and Cronbach's alpha values greater than 0.7 (> 0.7). In conclusion, all constructs have met the required reliability.

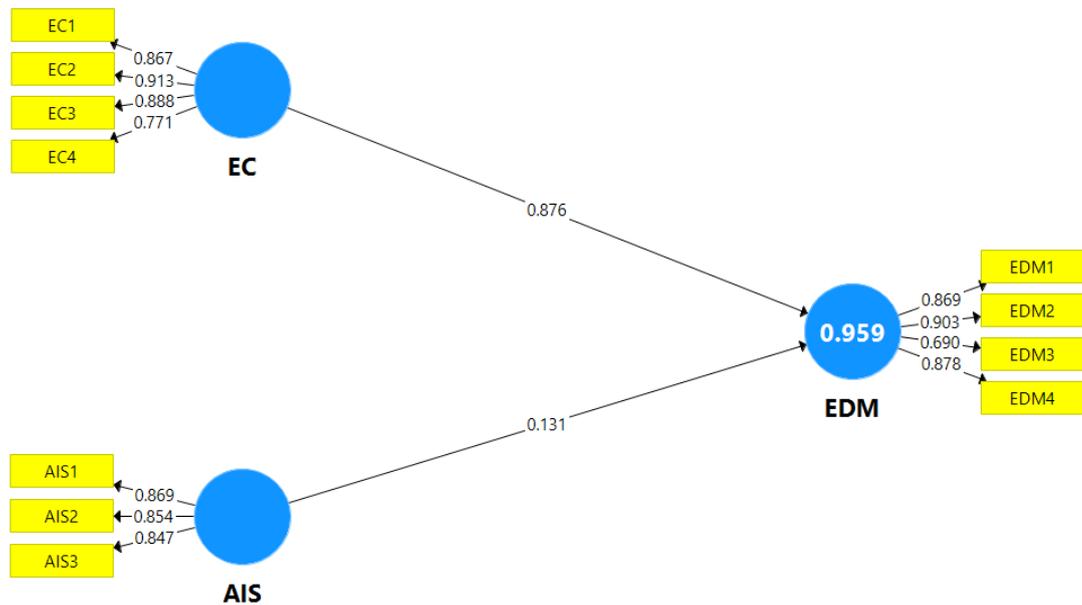


Figure 2. Valid Research Model
 Source: SmartPLS Processing Results 3.0 (2022)

Table 1. Items Loadings, Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE)

Variables	Items	Loadings	Cronbach's Alpha	Rho_A	Composite Reliability	AVE
Accounting Information System (AIS)	AIS1	0,869	0,819	0,821	0,892	0,734
	AIS2	0,854				
	AIS3	0,847				
Entrepreneurial Decision-Making (EDM)	EDM1	0,869	0,883	0,890	0,920	0,742
	EDM2	0,903				
	EDM3	0,690				
	EDM4	0,878				
e-Commerce (EC)	EC1	0,867	0,861	0,883	0,900	0,644
	EC2	0,913				
	EC3	0,888				
	EC4	0,771				

Source: SmartPLS Processing Results 3.0 (2023)

Table 2. Discriminant Validity

Variables	AIS	EC	EDM
AIS	0,857		
EC	0,767	0,861	
EDM	0,806	0,965	0,803

Source: SmartPLS Processing Results 3.0 (2023)

Table 3. Collinearity (VIF)

Variables	AIS	EC	EDM
AIS		1,000	2,427
EC			2,427
EDM			

Source: SmartPLS Processing Results 3.0 (2023)

Tabel 4. Nilai R Square

Variables	R Square	R Square Adjusted
EDM	0,959	0,959

Source: SmartPLS Processing Results 3.0 (2023)

Table 5. Hypotheses Testing

Hypotheses	Relationship	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Decision
H1	AIS -> EDM	0,161	0,154	0,047	3,432	0,001	Supported
H3	EC -> EDM	0,841	0,847	0,039	21,692	0,000	Supported

Source: SmartPLS Processing Results 3.0 (2023)

Hypothesis testing in PLS is also known as the inner model test. This test includes a significance test of direct and indirect effects as well as a measurement of the magnitude of the influence of exogenous variables on endogenous variables. To determine the effect of e-Commerce and Accounting Information Systems on Entrepreneurial Decision-Making, a direct effect test is needed. The influence test was carried out using the t-statistic test in the partial least squared (PLS) analysis model using the help of SmartPLS 3.0 software. With the bootstrapping technique, the R Square value and significance test values were obtained in Table 4 and Table 5. The results are that **all hypotheses (H1 and H2) are supported.**

Discussion

Based on Table 5, the R Square Entrepreneurial Decision-Making (EDM) value is 0.959 which means that the Entrepreneurial Decision-Making (EDM) variable can be explained by the e-Commerce (EC) and Accounting Information Systems (AIS) variables of 95.9%, while the remaining 41% is explained by other variables not discussed in this study. While Table 6 displays the t-statistics and p-values which show the influence between the research variables that have been mentioned. Research

by Sutikno et al (2012) states that the application of e-commerce has a positive and significant influence on individual performance in expanding business marketing. In addition, the benefits obtained by implementing e-commerce can reach communication costs between business owners and consumers more quickly, and cheaply and can play an important role in making decisions for entrepreneurship. In line with the results of research conducted by Sutikno et al (2012), the results of research by Sarigih et al (2013) suggest that e-commerce has a positive and significant influence on MSMEs because e-commerce provides benefits and can improve MSME performance. Venkat (2000) and Kremer et al (2002) found a positive and significant relationship between e-commerce and company performance.

The results of testing the hypothesis stated that the accounting information system had a positive effect on decision-making for entrepreneurship. The statistical test results show that H2 is accepted, this indicates that the accounting information system variable has a positive effect on decision-making for entrepreneurship. The results of research conducted by Prastika et al (2014) state that the use of AIS has a positive and significant effect on company performance, especially in entrepreneurship. Sukirno (2008) has a positive

influence on the application of accounting information to entrepreneurs. Amrul (2005) states that the development of information technology has a broad influence on business aspects and research conducted by Ismail (2007) states that AIS (Accounting Information Systems) has a positive effect on producing information on manufacturing SMEs in Malaysia.

CONCLUSION AND SUGGESTION

Based on the results of the analysis and discussion that has been done, it can be concluded that e-commerce variables have a positive effect on decision-making for entrepreneurship. The higher the knowledge about electronic commerce, the higher the interest of students in making decisions for entrepreneurship. Accounting information systems have a positive effect on decision-making for entrepreneurship. The higher the knowledge about accounting information systems, the more interest students will have in making decisions for entrepreneurship. Based on the research results and conclusions, suggestions that can be conveyed are that the scope of this study only uses samples of non-regular students of the economics and business faculties, so this research is limited in its generalization to other samples and there may be differences in research results if the research is conducted using samples at a different location. For future research, it is expected to expand the research area and use more samples to get better research results. Collecting data in this study using a survey method with a questionnaire technique. It is hoped that further research will add interview techniques to strengthen the research results. The variables used for this study are only two variables, therefore in future research other variables related to decision-making for entrepreneurship can be added. So that it can provide a broader picture of what factors influence decision-making for entrepreneurship other than E-Commerce and the Use of Accounting Information Systems. This research expected that students can understand the meaning of entrepreneurship and be able to see business opportunities and dare to take risks which will later be used to

start entrepreneurship.

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