

THE INFLUENCE OF USING ACCOUNTING INFORMATION SYSTEM, E-COMMERCE, AND INCOME EXPECTATIONS ON DECISION TO BECOME AN ENTREPRENEURER (CASE STUDY: STUDENTS OF THE FACULTY OF ECONOMIC AND BUSINESS, UNIVERSITAS RIAU KEPULAUAN)

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Abstract: The phenomenon of increasing unemployment in Indonesia, especially for graduates, is quite concerning. Most students after graduating from college, will look for and apply for jobs instead of preparing themselves to create jobs or become entrepreneurs. The object of this study was students of the Faculty of Economics and Business, University of Riau Islands, Class of 2019-2020 with certain criteria. This type of research uses a quantitative approach. The sample collection technique uses the Slovin formula, so that 79 respondents can be obtained with the SPSS version 20 software tool. The results of this study indicate that the Use of Accounting Information Systems has a positive and significant effect on entrepreneurial decision making in Students of the Faculty of Economics and Business, University of Riau Islands, E-Commerce has a positive but not significant effect on entrepreneurial decision making in Students of the Faculty of Economics and Business, University of Riau Islands, and Income Expectations have a positive and significant effect on entrepreneurial decision making in Students of the Faculty of Economics and Business, University of Riau Islands.

Keywords: Entrepreneurship, *E-Commerce*, Revenue Expectation, Accounting Information System

1. Introduction

In the digital era as it is today, many entrepreneurs have utilized information technology as the main means of running their businesses. The increasing competition in the business world has made the use of information technology an important need, in order to support the development and sustainability of the business it manages. The development of technology and information in Indonesia currently provides convenience for business people. The development of technology and information in Indonesia currently provides convenience to business actors. Based on data from the Central Statistics Agency (BPS), the number of unemployed people as of February 2020 reached 6.88 million people. This number increased by 0.06 million or 60 thousand people compared to February 2019 from year to year, so that in August 2022 the number of unemployed in Indonesia reached 8.42 million people. During the Covid-19 pandemic, the Minister of National Development Planning/Head of the National Development Planning Agency (PPN/Bappenas) Suharso Monoarfa said that the unemployment rate had increased from before the pandemic so that it would have an impact on the economic conditions in Indonesia. Unemployment is often a problem in the economy, because with unemployment,

people's productivity and income will decrease so that it can lead to poverty and other social problems.

The low desire of students to become entrepreneurs is characterized by increasing unemployment among graduates due to the difficulty of finding jobs after they graduate from college. The main cause of the increase in unemployment among college graduates is because the skills possessed by students do not match the needs of the company, limited job opportunities, higher income and status expectations, this is what causes the increase in unemployment among college graduates in Indonesia. To avoid this increase in unemployment, one way is to become an entrepreneur.

According to Pramiswari et al. (2017) doing business or entrepreneurship is one of the options for an individual aimed at meeting the needs of his own life and even his family. Business activities can be started based on a person's desire to become an entrepreneur. Cultivating an entrepreneurial spirit for students is one alternative that can reduce unemployment. Bachelor's graduates are expected to become educated young entrepreneurs who can open their own businesses and become resources for the nation.

An entrepreneur should also understand the Accounting Information System, because the Accounting Information System is useful for its users, especially in financial processing, it can also increase efficiency and effectiveness in decision making so that the company can obtain maximum profit (Yadewani and Wijaya, 2017).

2. Literature Review

According to Romney and Steinbart (2015) Accounting information systems are systems that can collect, record, store, and process data to produce information for decision makers. Accounting Information Systems can also help entrepreneurs manage their short-term problems in several important aspects, such as financing, expenses, and cash flow by providing information to support the management and supervision process (control and monitoring). The results of Margareta's research (2019) stated that the use of accounting information systems on decision making for entrepreneurship has a positive and significant effect.

Current technological advances can provide convenience in developing businesses and provide business opportunities for entrepreneurs to make sales more widely, practically and get bigger profits. Entrepreneurs can use E-Commerce as part of their business development.

According to Guay in Nursani, et al. (2019) E-Commerce is an economic transaction carried out by sellers and buyers together using electronic media originating from the internet by making a contract agreement regarding the delivery and price of an item and completing the transaction through payment and delivery of an item in accordance with the contract that has been set. Research conducted by Sari and Wibawa (2017), stated that the E-Commerce variable influences the entrepreneurial interest of Ngaroho State Vocational School Students. In line with the research of Yadewani and Wijaya (2017), which stated that E-Commerce influences the entrepreneurial interest of AMIK Jaya Nusa Padang.

In addition to the above, an important factor in influencing entrepreneurial decision-making is income expectations. It is undeniable that starting a business, the main goal that is no less important is the hope of getting money. The income aspect in entrepreneurship is not easy to predict according to the desired expectations.

Income expectation is the expectation to get higher income so that with higher income expectation, it will increase the interest in entrepreneurship in students. Peppy Puspita Sari (2017) stated in her research that the higher the income expectation, the higher the interest of students in entrepreneurship. Individuals who have high income expectations in entrepreneurship compared to working as employees are an attraction to pursue a career as entrepreneurs. Research conducted by Setiawan (2016), stated that the income expectation variable influences the interest in entrepreneurship of An Accounting major students at Yogyakarta State University.

3. Method

Types and Design of Research

This study uses a quantitative approach, namely a research approach that uses numbers, starting from data collection, data processing and analyzed with a statistical measurement scale. The types of data used in this study are primary data and secondary data. According to Sugiyono (2018) primary data is a data source that directly provides data to data collectors. Primary data was obtained in the study by distributing questionnaires distributed to students of the Faculty of Economics and Business, University of Riau Islands. While secondary data is data obtained and collected by researchers from various existing sources and is useful as a support for primary data. The secondary data referred to in this study is data sourced from books, articles, journals, internet sites and other reading sources related to this study.

Population and Sample

Population is a generalization area consisting of objects or subjects that have certain quantities and characteristics determined by researchers to be studied and then conclusions drawn, Sugiyono (2017). The population in this study were students of the Faculty of Economics and Business, Riau Islands University, class of 2019 and 2020 who had taken and received courses in Accounting Information Systems, E-Commerce and Entrepreneurship in this case, a total of 378 students. The sample is part of the number and characteristics possessed by the population, Sugiyono (2019). Sampling in this study was using the Proportionate stratified random sampling technique, namely questionnaires were collected and then taken randomly. In this study, the number of samples was determined using the Slovin formula, resulting in 79 samples.

Method of collecting data

In the process of collecting data in this study, the researcher used a questionnaire method. For the assessment of this study, the researcher used a Likert scale model. According to Sugiyono (2017) the Likert scale is used to measure attitudes, opinions and perceptions of a person or group of people about social phenomena.

Operational Definition of Variables

Dependent Variable

Dependent or bound variables are variables that are influenced or that are the result of the existence of independent variables. In this study, the dependent variable is Entrepreneurial Decision Making. Entrepreneurship is an activity that involves the ability to see business

opportunities and then organize, manage, take risks, and develop the business created to make a profit.

Independent Variable

Independent variables are variables that influence or cause changes or the emergence of dependent variables. In this study, the independent variables are as follows:

a. **Accounting Information System (X1)**

An accounting information system is a system that collects, records, stores, and processes data into useful information to help the decision-making process.

b. **E-Commerce (X2)**

E-Commerce is the result of information technology that is currently developing so rapidly towards the exchange of goods, services and information through electronic systems such as: internet, television and other computer networks. E-Commerce refers to various online commercial activities that focus on the exchange of commodities by electronic methods, especially by computer networks, between companies and consumers.

c. **Income Expectation (X3)**

Income expectations are a person's hopes for the income they receive, either in the form of money or goods, to support their life.

Data Analysis Techniques

Descriptive Statistics

Descriptive statistics are statistics used to analyze data by describing the data that has been collected as it is without intending to draw general conclusions or generalizations.

Data Quality Test

Validity Test

Validity Test is used to determine how accurate an item (questionnaire) is in organizing its object. Validity test is used to test the extent to which the accuracy of the measuring instrument can reveal the concept of symptoms or events being measured. This item (questionnaire) is said to be valid if there is a correlation with the total score. According to Sugiyono (2014) the formulation of the questionnaire item validity test is if the calculated r value $> r$ table with a significance level $\alpha = 5\%$, then the item is declared valid. Conversely, if the calculated r value $< r$ table at the same significance level, namely 5% , then the item is declared invalid.

Reliability Test

Reliability Test is that an instrument is reliable enough to be used as a data collection tool because the instrument is good. Testing is done using alpha cronbach's with the criteria, If the alpha cronbach's value > 0.60 then the valid item is said to be reliable. If the alpha cronbach's value < 0.6 then the valid item is said to be unreliable.

Classical Assumptions

a. **Normality Test**

This test is a test carried out to test the level of normality of research data. The way to find out whether the data is normally distributed is by conducting the Kolmogorov-Smirnov Test. If the Kolmogorov-Smirnov sig value > 0.05 it can be stated that the residuals are normally distributed and if the sig value < 0.05 it can be stated that the residuals are not normally distributed.

b. **Multicollinearity Test**

Multicollinearity test is conducted to determine whether a regression model finds a correlation between independent variables or free variables (Ghozali, 2017). Where the requirements for this test are If the tolerance value > 0.10 and VIF < 10, it is concluded that there is no multicollinearity. Conversely, if the tolerance value < 0.10 and VIF > 10, it is concluded that there is multicollinearity.

c. **Heteroscedasticity Test**

The heteroscedasticity test is conducted to determine whether in a regression model there is inequality of variance and residuals from one observation to another. In this study, the heteroscedasticity test was conducted using the Scatterplot test, namely by looking at the Scatterplot graph between the predicted values of the independent variables, namely ZPRED and its residuals SRESID.

Multiple Linear Regression Test

Multiple linear regression test is a regression model that involves more than one independent variable. Multiple linear regression analysis is carried out to determine the direction and how much influence the independent variable has on the dependent variable (Ghozali, 2018).

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Information:

Y	=	Entrepreneurial Decision Making
a	=	Constant
b(1,2,3)	=	Regression coefficient
X1	=	Use of SIA
X2	=	E-Commerce
X3	=	Income Expectation
e	=	Error term

Hypothesis Testing

Partial Test (t-Test)

Partial test is used to test the independent variables individually (partially) affecting the dependent variable. This test is done by comparing the Tcount value with Ttable. If Tcount > Ttable with significance below 0.05 (5%) then individually (partially) the independent variables have a significant effect on the dependent variable, and vice versa.

Simultaneous Test (F-Test)

Simultaneous test is used to test independent variables that influence simultaneously on the dependent variable. This test is done by comparing the Fcount value with Ftable. If Fcount > Ftable with significance below 0.05 (5%) then simultaneously (simultaneously) the independent variables have a significant effect on the dependent variable, and vice versa.

Coefficient of Determination Test (R2 Test)

The coefficient of determination (R2) is a coefficient that shows the percentage of influence of all independent variables on the dependent variable. The value of the coefficient of determination is zero or $0 \leq R^2 \leq 1$. If R2 is getting bigger (approaching one), then it can be said that the influence independent variables on the dependent variable is large. Conversely, if R2 is getting smaller (approaching zero) then it can be said that the influence of the independent

variables on the dependent variable is getting smaller. The coefficient of determination can be seen from the Adjusted R^2 value.

4. Result and Discussion

Descriptive Statistics

Table 1. Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Use of Accounting Information Systems	79	26	50	43.43	5.020
E-Commerce	79	30	59	47.47	5.337
Income Expectations	79	17	40	34.73	4.373
Entrepreneurial Decision Making	79	21	50	43.01	5,757
Valid N (listwise)	79				

The presentation of descriptive statistics aims to describe the character of the sample in the study and provide a description of the variables used in the study. In this study, the variables used are An Accounting information systems, e-commerce and income expectations on entrepreneurial decision making.

Data Quality Test

a. Validity Test

In this study, the number of samples (n) to be tested is 79 respondents with a significance level (α) of 5%, with the provision that $df = N - 2 \Rightarrow 79 - 2 = 77$, then the r table is 0.221. Based on the test results, it was found that all statements are said to be valid, because the correlation coefficient (r count) > r table.

Table 2. Validity Test of Accounting Information System Usage

Corrected Item - Total			
Statement	Correlation	r table	Information
Use of SIA 1	0.623	0.221	Valid
Use of SIA 2	0.778	0.221	Valid
Use of SIA 3	0.745	0.221	Valid
Use of SIA 4	0.772	0.221	Valid
Use of SIA 5	0.577	0.221	Valid
Use of SIA 6	0.740	0.221	Valid
Use of SIA 7	0.846	0.221	Valid
Use of SIA 8	0.759	0.221	Valid
Use of SIA 9	0.641	0.221	Valid
Use of SIA10	0.558	0.221	Valid

Table 3. E-Commerce Validity Test

Corrected Item -			
Statement	Total Correlation	r table	Information
<i>E-Commerce 1</i>	0.570	0.221	Valid
<i>E-Commerce 2</i>	0.304	0.221	Valid
<i>E-Commerce 3</i>	0.387	0.221	Valid
<i>E-Commerce 4</i>	0.307	0.221	Valid
<i>E-Commerce 5</i>	0.701	0.221	Valid
<i>E-Commerce 6</i>	0.745	0.221	Valid
<i>E-Commerce 7</i>	0.723	0.221	Valid
<i>E-Commerce 8</i>	0.550	0.221	Valid
<i>E-Commerce 9</i>	0.608	0.221	Valid
<i>E-Commerce 10</i>	0.684	0.221	Valid
<i>E-Commerce 11</i>	0.626	0.221	Valid
<i>E-Commerce 12</i>	0.595	0.221	Valid

Table 4. Income Expectation Validity Test

Table 10: Income Expectation - Validity Test				
Statement	Corrected Item -		r table	Information
	Total Correlation			
Income Expectation 1	0.570		0.221	Valid
Income Expectation 2	0.304		0.221	Valid
Income Expectation 3	0.387		0.221	Valid
Income Expectation 4	0.307		0.221	Valid
Income Expectation 5	0.701		0.221	Valid
Income Expectation 6	0.745		0.221	Valid
Income Expectation 7	0.723		0.221	Valid
Income Expectation 8	0.550		0.221	Valid

Table 5. Entrepreneurship Validity Test

Table 5: Entrepreneurship Validity Test				
Statement	Corrected Item -		r table	Information
	Total Correlation			
Entrepreneurship 1	0.824		0.221	Valid
Entrepreneurship 2	0.844		0.221	Valid
Entrepreneurship 3	0.766		0.221	Valid
Entrepreneurship 4	0.659		0.221	Valid
Entrepreneurship 5	0.806		0.221	Valid
Entrepreneurship 6	0.857		0.221	Valid
Entrepreneurship 7	0.745		0.221	Valid
Entrepreneurship 8	0.735		0.221	Valid
Entrepreneurship 9	0.780		0.221	Valid
Entrepreneurship 10	0.484		0.221	Valid

Reliability Test

According to Ghozali in Hamta (2015), all statement items are declared reliable if the Cronchbach alpha value is > 0.60 . An unreliable questionnaire instrument cannot be consistent for measurement so that the measurement results cannot be trusted.

Table 6 Reliability Test of SIA Usage
Reliability Statistics

Cronbach's Alpha	N of Items
.885	10

Table 7 E-Commerce Reliability Test
Reliability Statistics

Cronbach's Alpha	N of Items
.753	12

Table 8 Reliability Test of Income Expectations
Reliability Statistics

Cronbach's Alpha	N of Items
.869	8

Table 9 Entrepreneurship Reliability Test
Reliability Statistics

Cronbach's Alpha	N of Items
.914	10

Classical Assumption Test

Normality Test

The output results of the data normality test below show that the significance value (Asymp. Sig-2tailed) for each variable is: Use of accounting information systems 0.262, E-Commerce 0.614, Income Expectations 0.254 and Entrepreneurial Decision Making 0.085. Because the significance is more than 0.05, the residuals are normally distributed.

Table 2. Normality Test
One-Sample Kolmogorov-Smirnov Test

		Use of Accounting Information Systems	E- Commerce	Income Expectations	Entrepreneurial Decision Making
Normal Parameter	N	79	79	79	79
	Mean	43.43	47.47	34.73	43.01
	Std. Deviation	5.020	5.337	4.373	5,757
	Absolute	.113	.085	.114	.141

		Use of Accounting Information Systems	E- Commerce	Income Expectations	Entrepreneurial Decision Making
Most Extreme Differences	Positive	.095	.059	.114	.112
	Negative	-.113	-.085	-.101	-.141
Kolmogorov-Smirnov Z		1,008	.758	1,015	1.256
Asymp. Sig. (2-tailed)		.262	.614	.254	.085

a. Test distribution is Normal.

b. Calculated from data.

Multicollinearity Test

Multicollinearity testing aims to determine the perfect relationship between independent variables in the regression model. Symptoms of multicollinearity can be seen from the tolerance value and the variance inflation factor (VIF) value. If the VIF value is less than 10 and the tolerance value is above 0.1 or 10%, it can be concluded that the regression model does not experience multicollinearity.

Table 3 Multicollinearity Test

Model	Coefficients				Sig.	Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	T		Tolerance	VIF
	B	Std. Error	Beta				
(Constant)	4,864	4.855		1.002	.320		
1 Use of Accounting Information Systems	.250	.122	.218	2,051	.044	.608	1,645
E-Commerce	.119	.120	.110	.996	.322	.560	1,786
Income Expectations	.623	.142	.473	4.391	.000	.593	1,686

a. Dependent Variable: Entrepreneurial Decision Making

Based on the table above, it shows that the tolerance and VIF values of the Accounting Information System Use variable are $0.608 > 0.1$ and the VIF is 1.645. The E-Commerce variable has a tolerance and VIF value of $0.560 > 0.1$ and a VIF of 1.786. The Income Expectation variable has a tolerance and VIF value of $0.593 > 0.1$ and a VIF of 1.686. It can be stated that in this research model there is no multicollinearity problem between the independent variables because the tolerance value is below 1 and the VIF value is far below 10.

Heteroscedasticity Test

Heteroscedasticity testing aims to test whether in the regression model there is inequality of variance from the residual of one observation to another. A good regression model is one that

does not have heteroscedasticity. The way to detect heteroscedasticity in a model can be seen from the Scatterplot pattern of the model.

If the Scatterplot output shows a clear patterned distribution of data items, then heteroscedasticity can be identified. The results of the heteroscedasticity test conducted in this study can be seen in the following figure:

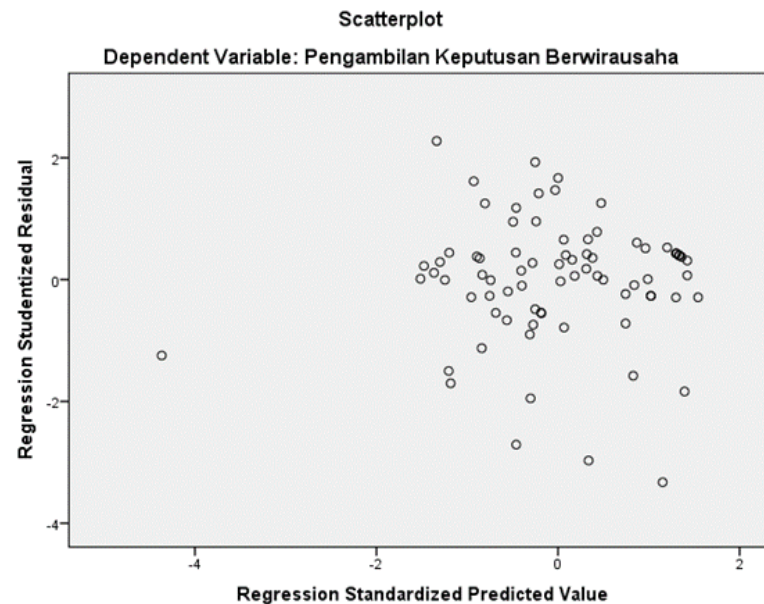


Figure 1: Scatterplot Heteroscedasticity Test

Multiple Linear Regression Test

Based on the results of the multiple linear regression test shown in the table below, below is the multiple linear regression equation in the following formula:

$$Y = 4.864 + 0.250X_1 + 0.119X_2 + 0.623X_3$$

Table 3. Multiple Linear Regression Test

Model	Coefficients			T	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	4,864	4.855		1.002	.320
1 Use of Accounting	.250	.122	.218	2,051	.044
Information Systems	.119	.120	.110	.996	.322
E-Commerce	.623	.142	.473	4.391	.000
Income Expectations					

a. Dependent Variable: Entrepreneurial Decision Making

Hypothesis Testing Partial Test (t-Test)

Table 4 Partial Test Results (t-Test)

Model	Coefficients			T	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	4,864	4.855		1.002	.320
1 Use of Accounting Information Systems	.250	.122	.218	2,051	.044
E-Commerce	.119	.120	.110	.996	.322
Income Expectations	.623	.142	.473	4.391	.000

a. Dependent Variable: Entrepreneurial Decision Making

The results of the SPSS test in table 14 for variable X1 (Use of Accounting Information Systems) obtained a t count of 2.051 so the t count value was obtained $2.051 > 1.665$ t table with a significance level of $0.044 < 0.05$ which means H_a is accepted and H_0 is rejected, for variable X2 (E-Commerce) obtained a t count of 0.996 so the t count value was obtained $0.996 < 1.665$ t table with a significance level of $0.322 > 0.05$ which means H_a is rejected and H_0 is accepted, for variable X3 (Income Expectations) obtained a t count of 4.391 so the t count value was obtained $4.391 > 1.665$ t table with a significance level of $0.000 < 0.05$ which means H_a is accepted and H_0 is rejected.

Simultaneous Test (F-Test)

Table 5. Simultaneous Test Results (F-Test)

ANOVA					
Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	1250.986	3	416,995	23,444	.000b
Residual	1334.001	75	17,787		
Total	2584.987	78			

a. Dependent Variable: Entrepreneurial Decision Making

b. Predictors: (Constant), Income Expectation, Use of Accounting Information Systems, E-Commerce

The results of the SPSS calculation in table 15 show the calculated F value of $23.444 > 2.73$ Ftable with a significance of $0.000 < 0.05$, which means that H_a is accepted and H_0 is rejected. This means that together the Use of Accounting Information Systems, E-Commerce, and Income Expectations have a joint influence on Entrepreneurial Decision Making in Students of the Faculty of Economics and Business, University of Riau Islands.

Coefficient of Determination Test (R² Test)

Table 6. R² Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.696a	.484	.463	4.217
a. Predictors: (Constant), Income Expectation, Use of Accounting Information Systems, E-Commerce				

Based on the results of table 16. above, it shows that the determination coefficient value is 0.463 or 46.3% as seen in the R Square column. This means that the dependent variable (Entrepreneurial Decision Making) or contributes 46.3%. While the remaining 53.7% is explained by other variables not included in this study.

Discussion

This study aims to determine the effect of the Use of Accounting Information Systems (X1), E-Commerce (X2), Income Expectations (X3) on Entrepreneurial Decision Making in Students of the Faculty of Economics and Business, University of Riau Islands (Y). Based on the results of the analysis, the discussion will be explained as follows:

1. The Influence of the Use of Accounting Information Systems on Entrepreneurial Decision Making among Students of the Faculty of Economics and Business, University of Riau Islands.
With the results Ha accepted and H0 rejected, it means that the use of accounting information systems (X1) has a significant effect on the entrepreneurial decision-making variables of students at the Faculty of Economics and Business, University of Riau Islands.
2. The Influence of E-Commerce on Entrepreneurial Decision Making among Students of the Faculty of Economics and Business, University of Riau Islands.
With the results of Ha being rejected and H0 being accepted, it means that E-Commerce (X2) does not have a significant effect on the entrepreneurial decision-making variables of students at the Faculty of Economics and Business, University of Riau Islands.
3. The Influence of Income Expectations on Entrepreneurial Decision Making among Students of the Faculty of Economics and Business, University of Riau Islands.
With the results Ha accepted and H0 rejected, it means that Income Expectancy (X3) has a significant influence on the entrepreneurial decision-making variable for students of the Faculty of Economics and Business, University of Riau Islands.
4. The Influence of the Use of Accounting Information Systems, E-Commerce, and Income Expectations on Entrepreneurial Decision Making among Students of the Faculty of Economics and Business, University of Riau Islands.
5. With the results Ha accepted and H0 rejected. This means that together there is an influence between the Use of Accounting Information Systems, E-Commerce and Income Expectations on Entrepreneurial Decision Making in Students of the Faculty of Economics and Business, University of Riau Islands.

5. Conclusions

Based on the results of this research that has been conducted, it can be concluded that the variable Use of Accounting Information Systems has a significant effect on Entrepreneurial Decision Making in Students of the Faculty of Economics and Business, University of Riau Islands, the variable E-Commerce does not have a significant effect on Entrepreneurial Decision Making in Students of the Faculty of Economics and Business, University of Riau Islands, the variable Income Expectation has a significant effect on Entrepreneurial Decision Making in Students of the Faculty of Economics and Business, University of Riau Islands and the variables Use of Accounting Information Systems, E-Commerce and Income Expectation together have a significant effect on entrepreneurial decision making in Students of the Faculty of Economics and Business, University of Riau Islands.

Acknowledgements

From the results of this study, researchers can provide suggestions, including:

1. This research was only conducted in the Faculty of Economics and Business, University of Riau Islands, so it is recommended for further researchers to distribute questionnaires to all students at other universities with a wider scope.
2. For further research, it is expected to add independent variables, not only the use of accounting information systems, e-commerce and income expectations used to explain the dependent variable, namely entrepreneurial decision making, by adding the number of variables it is expected to be able to increase the value of the determination coefficient.

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