

THE EFFECT OF *E-COMMERCE*, ACCOUNTING INFORMATION SYSTEMS AND *SELF EFFICACY* ON ENTREPRENEURIAL DECISION MAKING

(Study on Students Major Accounting Department of Indragiri Islamic University)

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Abstract: Study This aiming For to know and obtain proof empirical influence *e-commerce*, system information accounting and *self efficacy* to taking decision entrepreneurship. Sample in study This that is student major accountancy class of 2020-2021. Internal data type study This is the primary data obtained with spread questionnaire to respondents. Selection process sample use method *purposive side*, so that. There were 53 respondents. The analysis method used in study This is analysis multiple linear regression with using SPSS version 26. The results of study This show that *e-commerce* no influential to taking decision entrepreneurship. System information accountancy No influential to taking decision entrepreneurship. *Self efficacy* influential to taking decision entrepreneurship. *E-commerce*, system information accounting and *self efficacy* in a way simultaneous influential to taking decision entrepreneurship. Coefficient value determination (R^2) of 0.405, which means that 40.5% of the take decision entrepreneurship influenced by variables *e-commerce*, system information accounting and *self efficacy*.. While the rest 59.5 % is explained by other factors that are not investigated in study This.

Keywords: *E-Commerce*, System Information Accounting, *Self Efficacy* , Entrepreneurial Decision Making

1. Introduction

Indonesia, as a developing country , faces challenge in overcome unemployment , especially among graduate of college high . Although education tall the more growing , many graduate of Still difficulty get job . This is happen Because amount field work that is not comparable with amount seeker work , and existence mismatch between skills possessed graduates and the needs of the world of work .

According to the Central Statistics Agency (BPS), the cause main improvement unemployment among university graduates is caused by Because skills possessed student No in accordance need company , provision field limited work , expectations more income and status tall (Sihombing & Sulisty, 2021) . The more the amount graduate of college height that adds amount unemployment , then from That graduate of This expected No only as seekers Work (*Job Seeker*) but also as creator field work (*Job Creator*) (Wildani & Suwandi, 2020) . Ministry of Education, Culture, Research and Technology stated , increase amount entrepreneurs in Indonesia can press number unemployment . Data shows , ranking entrepreneurs in Indonesia were ranked 94th out of 137 countries in 2019. Reaching 3.5% of amount ratio resident (Werdani, 2023) . One of the method For reduce unemployment the is prepare graduates with soul capable entrepreneur provide field Work for self Alone and others and provide attention more to students who have intention For entrepreneurship (Nurabiah et al., 2021) . Start business indeed No A easy thing . In determining planning to actions taken means need method taking good decision. This is Of course will influence results end from our decisions and actions take (Gani et al., 2022) . There are factors that can influence student For entrepreneurship is existence *e-commerce* , system information accounting and *self efficacy* .

Unemployment among university graduates provide impact big to economy. As explained by Maulia Jumyana (2022), unemployed cause decline productivity and income, leading to poverty and instability. economy . The Central Statistics Agency (BPS) noted that in August 2022, the level of unemployment university graduates reached 673.49 thousand people (BPS, 2022), although number This experience decline compared to the months previously. However, the number of the Still prove that graduate of college tall participate contribute to the height number unemployment in Indonesia (Putri, 2023).

According to Sihombing & Sulisty (2021), one of the reason height unemployment among university graduates are lack of appropriate skills with need industry. This is aggravated with expectation graduates who are too tall to income and employment status, so that many do not quick get Jobs . Amount unemployed from circles educated Keep going increase along increase amount graduate of college high , which gives rise to challenge new in provision field Work .

As solution, Wildani & Suwandi (2020) suggest that graduates college tall No only become seeker work (job seeker) but also a creator field job creator. Government through the Ministry of Education, Culture , Research and Technology (Kemendikbudristek) to encourage improvement amount entrepreneurs in Indonesia, because matter This can press number unemployment . Ranking Indonesian entrepreneurs in 2019 were in 94th position out of 137 countries, with ratio of 3.5% of the total population (Werdani, 2023).

Interest in entrepreneurship among student need driven , especially through support technology such as e-commerce and mastery system information accounting , which can give convenience in operate business. E-commerce, according to Dewi & Widhiyanti (2020), opens up opportunity business new internet based, making it easier marketing, and expanding market reach. Knowledge about system information accounting can also support entrepreneur in taking more decisions Good based on accurate data (Pramisiwari & Dharmadiaksa , 2017).

Self-efficacy, or confidence in ability self , also become factor important in grow interest entrepreneurship. Nofi (2022) emphasized that individuals who have high self-efficacy more tend For brave take decisions and facing challenge in entrepreneurship . This factor , both from internal such as motivation personal , as well as external like support social, play role important in to form desire entrepreneurship (Rahayu & Aqso Anfajaya , 2019).

For overcome problem said , the government push graduate of college tall For entrepreneurship. With increasing technology , e-commerce provides opportunity for entrepreneur young . Research This will explore influence of e-commerce, system information accounting , and self-efficacy towards interest entrepreneurship among student accountancy .

Formulation Problem :

1. Does e-commerce have an impact ? to taking decision entrepreneurship in students major accounting at Indragiri Islamic University?
2. Whether system information accountancy influential to taking decision entrepreneurship in students major accounting at Indragiri Islamic University?
3. Does self-efficacy have an effect ? to taking decision entrepreneurship student major accounting at Indragiri Islamic University ?
4. What is e-commerce, a system information accounting , and self-efficacy have an effect in a way simultaneous to taking decision entrepreneurship in students major accounting at Indragiri Islamic University ?

Research purposes :

1. Identifying the influence of e-commerce on taking decision entrepreneurship in students Accounting at Indragiri Islamic University.
2. Knowing the influence system information accountancy to taking decision entrepreneurship in students major accounting at Indragiri Islamic University .
3. Analyze the influence of self-efficacy on decision entrepreneurship student major accounting at Indragiri Islamic University .
4. Evaluate influence simultaneous e-commerce, system information accounting , and self-efficacy towards decision entrepreneurship student major accounting at Indragiri Islamic University

2. Literature Review

Behavioral Theory Planned (*Theory of Planned Behavior*)

According to *Theory of Planned Behavior* (TPB) proposed by Ajzen (2005) factors main determinant interest that is belief behavior, beliefs normative, and beliefs control. Confidence somebody can influenced by Lots variables, including that is age, type gender, culture, social status economy, education, nationality, religion, personality, emotions, attitudes, values intelligence, past experience and exposure information. Information factors consist of on experience, knowledge, and exposure information can influence interest someone. *E-commerce* and systems information accountancy including to in factor information because in it there is knowledge, experience, as well exposure information that can obtained by someone. When someone capable use *e-commerce* and systems information accountancy For objective entrepreneurship so somebody will own interest entrepreneurship (Heriyanto, 2020) . *Self efficacy* related with background behind including to in factor personal or from in self someone. According to (Heriyanto, 2020) *self efficacy* is evaluation somebody to himself Alone or level belief about how much big his ability in do a task certain For reach results certain.

E-Commerce

E-commerce is trading electronics, a marketing or transaction goods or services performed with system electronic via the internet. Industry This will involving transaction such as fund transfer, online marketing, selling buy, and so on (Anggraeni et al., 2022) . Business *e-commerce* is very good business prospective, because can connect seller and buyer without know limitation distance and time through internet network (Hakim et al., 2020). Business this *e-commerce* can utilized by the community students who wish become a Entrepreneurship , with minimal capital business This still Can lived. Opportunity existing business will capable utilized by someone with existence interest from in himself For start and want utilise opportunity the become source income (Tania Putri, 2022) .

H 1 : *E-commerce* influential to taking decision entrepreneurship student.

System Information Accountancy

System is a series two or more interrelated components related and interact For reach purpose. Data is facts collected, stored and processed by the system information. Information is data that has been managed and processed For provide meaning and improve the decision-making process decision. Accounting is the process of identifying, collecting and storing data as well as the process of developing, measuring and communicating information (Romney & Steinbart, 2014). System Information Accountancy is the system used in collection, processing and reporting information related with aspect finance activity business as well as transaction financial and non- financial transactions that affect processing finance (Darti Djuhari, 2018).

System information accountancy own objective For serve reliable and accurate information time that can used by internal and external parties external use taking decision managerial (Nugraha et al., 2022) .

H 2 : Accounting information systems influence decision making student entrepreneurship.

Self Affirmation

Self efficacy is belief personal somebody For organize and implement a series necessary action For reach expected achievement. *Self efficacy* No only predict about behavior, *self efficacy* No related with What will individual do but what is individual believe can done (Ekawarna, 2023). Students who have high *self efficacy* No will own afraid in every start entrepreneurship . Fears such as Afraid lost, afraid uncertainty in income, and fear try. On the contrary students who have *self efficacy* low so will experience afraid will failure in start entrepreneurship (Rahayu & Aqso Anfajaya, 2019).

H 3 : *Self Affectivity* influential to takeover decision entrepreneurship student.

E-commerce, system information accountancy And self Affectivity influential to taking decision entrepreneurship student

Businessman is someone who is brave try in a way independent with deploy all source power and effort covering cleverness recognize product new, determine method production new, composing operation For procurement product new, market it, and arrange capitalization its operation For produce something of value more tall (Roosmawarni, 2019) . Entrepreneurship is a activities involving ability For see opportunities the later efforts organize, arrange, take risk, and develop the business that was created the For get profit (Rapika S, 2021) . Retrieval decision is choice from two or more alternative. Retrieval decision besides direct to achievement purpose , also every taking decision involving a number of risk (Gani et al., 2022) . Retrieval decision is function main from a entrepreneur in manage his business. This is due to decisions made will tie all over component in company For carry out results decision the (Zakia, 2019) .

H 4 : *E-commerce* , system information accountancy And *self Affectivity* influential in a way simultaneous to taking decision entrepreneurship student

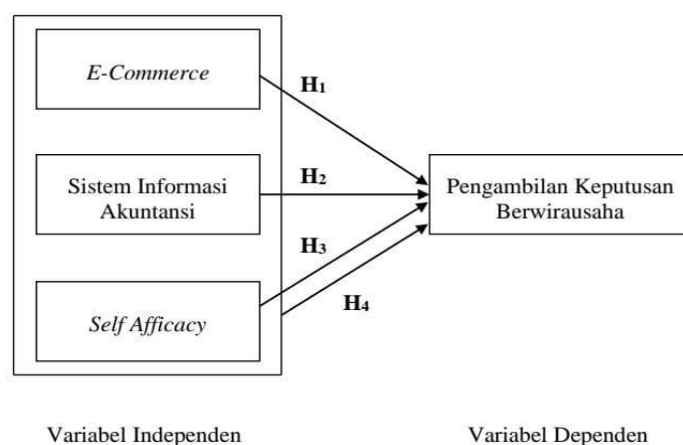


Figure 1. Framework of Thought

3. Method

Research conducted is type study causal comparative . In the research The variables tested are e-commerce, information systems accounting and *self efficacy* to taking decision entrepreneurship . Research This conducted at the Islamic University of Indragiri, Riau . The analysis method used in study This that is analysis multiple linear regression with SPSS version 26 assistance. The population used in the study This is student / i major Accountancy Faculty Economics and Business of Indragiri Islamic University, class of 2017 In 2020 there were 42 students and in 2021 there were 40 students , the total population as many as 82 students . The sampling technique sample used is *purposive sampling* (based on criteria certain) . Questionnaire shared to students who have fulfil criteria namely, there are 67 students which has fulfil criteria. Number questionnaire which can processed that is as many as 53 questionnaires .

Procedure data collection by researchers do on research This that is using primary data. Primary data can done with method spread questionnaire or share questionnaire to Respondent with objective For get information for research This can Keep going walk with smooth . As for the scale measurements that researchers use in study This that is scale *Likert* . Every response from questionnaire five alternatives provided the answer is, namely very No agree, no agree, doubtful , agree and strongly agree Where every statement given score 1 to 5.

4. Results and Discussion

Of the total 67 questionnaires distributed, 53 questionnaires were can processed. Respondents majority is women, with participation most from student class of 2020. Analysis results multiple linear regression show that self-efficacy has influence the biggest to taking decision entrepreneurship, with coefficient regression of 0.504. E-commerce and SIA are not own influence significant to taking decision entrepreneurship. The adjusted R-square value of 40.5% indicates that this model capable explains 40.5% of variation in taking decision entrepreneurship .

Validity and Reliability Test Results

Validity Test

Testing validity done with using 53 correspondents because for testing approach normal curve. A The questionnaire is said to be valid if questions on the questionnaire capable For disclose something that will measured by questionnaire the

Table 1 : Results Test Validity E-Commerce (X 1)

No.	Variables	Item Statement	r count	r table	Information
1.	<i>E-Commerce</i> (X 1)	1	0.767	0.271	Valid
		2	0.928	0.271	Valid
		3	0.933	0.271	Valid
		4	0.889	0.271	Valid
		5	0.841	0.271	Valid
		6	0.906	0.271	Valid
2.	System Information Accountancy (X 2)	1	0.904	0.271	Valid
		2	0.909	0.271	Valid
		3	0.895	0.271	Valid
		4	0.806	0.271	Valid
		5	0.871	0.271	Valid

No.	Variables	Item Statement	r count	r table	Information
3	Self Affiliation (X 3)	1	0.733	0.271	Valid
		2	0.794	0.271	Valid
		3	0.817	0.271	Valid
		4	0.819	0.271	Valid
		5	0.749	0.271	Valid
		6	0.783	0.271	Valid
		7	0.835	0.271	Valid
		8	0.662	0.271	Valid
4	Retrieval Decision Entrepreneurship (Y)	1	0.745	0.271	Valid
		2	0.667	0.271	Valid
		3	0.782	0.271	Valid
		4	0.770	0.271	Valid
		5	0.857	0.271	Valid
		6	0.764	0.271	Valid
		7	0.767	0.271	Valid
		8	0.775	0.271	Valid

Source : Results Processed SPSS Version 26, 2024

Validity Test Results shows the calculated r value for each statement item is greater than the table r value. This shows that all indicators or statement items that measure information system variables accounting is valid, because the calculated r produced is greater than the table r of 0.271.

Reliability Test

Reliability testing is used to see how far the research results can be trusted and provide *relatively* different results if the same subject is repeated. The reliability tester in this study used the *Cronbach alpha coefficient* where a variable is declared reliable if it provides a *Cronbach alpha value* above 0.60.

Table 2: Reliability Test Results Variables Study

Variables	Cronbach's Alpha	Level Cronbach's Alpha	Information
E-Commerce	0.940	0.60	Reliable
System	0.924	0.60	Reliable
Accounting Information			
Self Affiliation	0.905	0.60	Reliable
Retrieval Entrepreneurial Decisions	0.898	0.60	Reliable

Source: Results Processed SPSS Version 26, 2024

Partial Test Results (T-Test)

The T-test is conducted to test how far an independent variable influences the dependent variable. The T-test is seen from the significance, if the significance value is <0.05 , then the independent variable influences the dependent variable. Then mark t table determined with level significance 5% (0.05) with degrees of freedom $df = (53-3-1)$ is 49 so that the t table value obtained is 2.009575.

Table 4: Partial Test Results

Coefficients ^a

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	14,099	3,391		4,157	,000
	E-commerce	,086	,155	,095	,556	,581
	SIA	,053	,228	,043	,231	,818
	Self Affiliation	,504	,142	,542	3,548	,001

a. Dependent Variables: Retrieval Decision Entrepreneurship

Source: Data SPSS Processing 26, 2024

1. Based on Table 4 shows results variable *e-commerce* has mark significance 0.581 where mark the more big from 0.05 and variable *e-commerce* own mark t count 0.556 And t table 2.009575 ($0.556 < 2.009575$) so can concluded that H_1 rejected or *e-commerce* does not influential to taking decision entrepreneurship .
2. Based on Table 4 shows results that variable system information accountancy own mark significance as big as 0.818 Where mark the more big from 0.05 And variable system information accountancy own mark t count as big as 0.231 And t table as big as 2.009575 ($0.231 < 2.009575$) so that can concluded that H_2 rejected or system information accountancy No influential to taking decision entrepreneurship .
3. Based on Table 4 shows results that variable *self efficacy* own significance 0.001 where mark the more small from 0.05 and variables *self efficacy* own t - value of 3.548 and t table as big as 2.009575 ($3.548 > 2.009575$) so can concluded that H_3 accepted or *self Affectivity* influential to taking decision entrepreneurship .

Simultaneous Test Results (F Test)

The F test aims to determine whether the independent variables (*e-commerce*, accounting information systems and *self-efficacy*) simultaneously (together) have influence Which significant to variable dependent (entrepreneurial decision making).

Table 5: Simultaneous Test Results

Sum Model	of Squares	df	Mean Square	F	Sig.
1 Regression	488,590	3	162,863	11,122	,000 ^b
Residual	717,523	49	14,643		
Total	1206,113	52			

a. Dependent Variables: Retrieval Decision Entrepreneurship

b. Predictors: (Constant), Self Affiliation , E-commerce, SIA

Source: Data SPSS Processing 26, 2024

The results of the simultaneous test in table 5 show that the significant value is 0.000 where the value is smaller than 0.05 ($0.000 < 0.05$). Based on these results, it can be concluded that H_4 accepted, which means that the variables of *e-commerce*, accounting information systems

and *self-efficacy* simultaneously (together) influence entrepreneurial decision making. Then the researcher conducted a test by comparing the calculated F value and the F table with a significant level of 5% (0.05). The calculated F value is 11.122 while the F table value is 2.79 with the numerator df (df_1) = 3 and the denominator df (df_2) = 49. Based on these results, it shows that the calculated F value > F table (11.122 > 2.79) so it can be concluded that the variables *e-commerce*, accounting information systems and *self-efficacy* simultaneously influence on entrepreneurial decision making.

Coefficient Test Results Determination (R²)

Analysis of the coefficient of determination value was carried out to determine how much the independent variable is able to explain the variations that occur in the dependent variable. The results of the coefficient test determination (R²) is basically to find out how far the model's ability is in explaining the variation of independent variables. The test results (R²) can be seen in table 6

Table 6: Coefficient Test Results Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.636 ^a	.405	.369	3,827	1,694

a. Predictors: (Constant), Self Affiliation , E-commerce, SIA

b. Dependent Variables: Retrieval Decision Entrepreneurship

Source: Data SPSS Processing 26, 2024

The results of the determination coefficient test (R²) in table 6 obtained an *adjusted R square value* of 0.405 or 40.5%. This *adjusted R square value* shows how much influence is given by the independent variables. This means that 40.5% of the entrepreneurial decision-making variables can be explained or influenced by *e-commerce variables*, accounting information systems and *self-efficacy* while the rest (100% - 40.5% = 59.5%) is explained or influenced by other variables that are not studied in this research.

Discussion

Influence E-Commerce Against Entrepreneurial Decision Making

The first hypothesis proposed in this study is that *e-commerce* has an influence towards entrepreneurial decision making. Based on the partial test results in table 4.12, it shows that the *e-commerce variable* has a calculated t is 0.556 while the t table is 2.009575 so that the calculated $t < t_{table}$ with a significance for the *e-commerce variable* of 0.581 which is greater than the significance rate of 0.05 (0.581 > 0.05). So H₁ rejected, this shows that *e-commerce* does not affect entrepreneurial decision making. Thus, it means that the better the role of *e-commerce* felt by students, the higher the students' entrepreneurial decision making. Conversely, if the students' understanding of *e-commerce* is lower, the students' entrepreneurial decision making will be lower. So that can concluded that hypothesis First Which stated that *e-commerce* has an influence on entrepreneurial decision making of accounting students at Indragiri Islamic University (UNISI) was rejected.

Study This No in line with research conducted by Azmir Gani, et al (2022), Influence *E-Commerce* and Usage System Information Accounting In Decision Making For Entrepreneurship In The Sector Agro and Marine Industry. The results of study This show that e-commerce has an impact significant and positive to taking decision entrepreneurship .

Influence System Information Accountancy To Entrepreneurial Decision Making

The second hypothesis proposed in this study is that the accounting information system has an effect on entrepreneurial decision making. Based on the partial test results in table 4.12, it shows that the accounting information system variable accountancy own t_{count} as big as 0.231 whereas t_{table} as big as 2.009575 so that $t_{\text{count}} < t_{\text{table}}$ with significance for the accounting information system variable of 0.818 is greater than the significance rate of 0.05 ($0.818 > 0.05$). So it can be concluded that H_2 which states that the accounting information system has an effect on entrepreneurial decision making by accounting students at Indragiri Islamic University is rejected. This shows that the accounting information system can only be understood and applied easily by a few people only. The accounting information system does not affect entrepreneurial decision making because the respondents are the objects of the research. This only understand system information accountancy limited to theory just, And do not understand further and do not immediately go into the field to practice using accounting information systems. Students who have understood the importance of accounting information systems they will consider making entrepreneurial decisions. With this understanding, students will direct themselves to make entrepreneurial decisions because they feel that they have been facilitated in obtaining various information and financial data that will later be used in developing the business they have determined.

Study This in line with research conducted by Fathoni Adi Wildani & Suwandi (2022) , Decision Making for Entrepreneurship With The Influence of E-Commerce Factors, Systems Information Accounting and *Self Efficacy* . The results of study This show that No There is influence significant between system information accountancy to taking decision For entrepreneurship .

Influence Self Affirmation To Entrepreneurial Decision Making

The third hypothesis proposed in this study is that *self-efficacy* has an influence towards entrepreneurial decision making. Based on the results of the partial test in table 4.12, it shows that the *self-efficacy variable* has a calculated t is 3.548 while the t_{table} is 2.009575 so that the calculated $t > t_{\text{table}}$ with a significant value for the *self-efficacy variable* of 0.001 which is smaller than the rate significant 0.05 ($0.001 < 0.05$). So it can be concluded that H_3 which states that *self-efficacy* has an influence on entrepreneurial decision making student major accounting University Islam Indragiri accepted.

This is because if the student already has good self-efficacy then he will have alternatives in solving his problems. The student will not hesitate anymore in making decisions to become an entrepreneur.

Study This in line with research conducted by Made Kumara Dewi & Ni Luh Sari Widhiyani (2020), *The Influence of Self- Efficacy , E-Commerce and Entrepreneurship Education On the Decision to Become Entrepreneur ..* The result of study This show that self efficacy influential positive to taking decision entrepreneurship student major Accounting , Udayana University.

Influence *E-Commerce*, System Information Accountancy And *Self Affiliation* To Retrieval Entrepreneurial Decisions

The fourth hypothesis proposed in this study is *e-commerce*, system information accountancy And *self Affectivity* in a way simultaneous (together) have an influence on entrepreneurial decision making. Based on table 4.13, it shows that the calculated F value of 11.122 while the F table value of 2.79 with numerator df (df1) = 3 and denominator df (df2) = 49 and a significance level of 0.05 so that $F_{\text{is calculated}} > F_{\text{table}}$ ($11.122 > 2.79$) and significant at $0.000 < 0.05$. So it can be concluded that H_4 which states that *e-commerce*, accounting information systems and *self-efficacy* simultaneously influence the entrepreneurial decision-making of accounting students at Indragiri Islamic University. So if *e-commerce*, accounting information systems and *self-efficacy* simultaneously increase, then entrepreneurial decision-making will also increase.

5. Conclusions

Study This find that knowledge about e-commerce in general significant and positive influence taking decision entrepreneurship . Students who have understanding more Good about e-commerce tends to more interested For start business because e-commerce provides convenience in marketing and transactions business online . System Information Accountancy No own significant influence to taking decision entrepreneurship . This is Possible due to lack of implementation system information accountancy in management business among student or limitations knowledge they about benefit practical from system this. Self -Efficacy: Self-efficacy has influence positive and significant to taking decision entrepreneurship . Students who have belief tall to ability himself Alone more Possible For start and manage business with believe yourself . In simultaneous , e-commerce, system information accounting , and self-efficacy in general together influence taking decision entrepreneurship . However , the contribution the biggest provided by self-efficacy and e-commerce.

Implications Study This show importance increase understanding student about e-commerce and growing belief self -efficacy for push they become successful entrepreneurs . Entrepreneurship education that involves technology such as e-commerce is necessary expanded . College tall can utilise results study This For designing training programs or courses that focus on improvement e-commerce skills and students' self-efficacy , with hope lower number unemployment graduates and improve amount businessman new . More knowledge in about e-commerce can become factor important in support growth business new in the digital era, especially among generation younger than familiar with technology .

However study This own limitations , Research This only conducted on students major accounting at Indragiri Islamic University, so that the result No can generalized For all over students in Indonesia. Measurement Variables System information accountancy Possible No fully understood or applied by students as essential tools in management business . Limitations in understanding This Possible influence the results show No existence influence significant from system information accounting . Limited Sample taken only from one university and several force students , representation larger population wide No achieved . Research more carry on with more samples big and varied required For to obtain more results representative .

Saying Thank You

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