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Analysis of E-Commerce Uses, Profit Expectations, and Understanding Accounting Information Systems in Boosting Entrepreneurial Interests (Student Case Study of the Faculty of Accounting, Politeknik Negeri Padang)

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ABSTRACT

E-commerce can be used in various financial transactions, and e-commerce provides business opportunities for students interested in entrepreneurship. The profit that will be received in entrepreneurship is the attraction that can encourage a person to entrepreneurize, so the expectation of profit that will be accepted in entrepreneurship is one of the determinants of someone's willingness to enterprise. Understanding accounting information systems will make it easier for students to do business. This research is quantitative research with data analysis techniques that are descriptive statistics. Purposive sampling was used as a sample-taking technique in this study, thus obtaining samples from as many as 203 people. The use of e-commerce, the expectation of profit, the understanding of accounting information systems, and the gender interest in entrepreneurship are higher among women than men. Students who have run a business have a higher understanding of information systems than students who have not yet started a business. Students who do not come from an entrepreneurial background have a higher interest in entrepreneurship than students who come from an entrepreneurial family background.

Introduction

The unemployment rate based on college graduation in the province of Western Sumatra from 2020–2022, as seen from the average percentage of diplomas and university education, is very high. The highest level of university-rated joblessness is 9.04%, and the degree level is 8.60%. The lowest level is primary school education, down at 3.63%, as more clearly seen in Figure 1. Based on Figure 1, it is possible to see that the rate of unemployment at the university level is extremely high, but the level of primary-school employment is very low. Of course, this is highlighted. According to Amofah et al. (2020), unemployment is due to a lack of interest in entrepreneurship and a lack of skills among young people. Therefore, it is very important to increase the interest of entrepreneurial young people, especially students in Western Sumatra in particular.

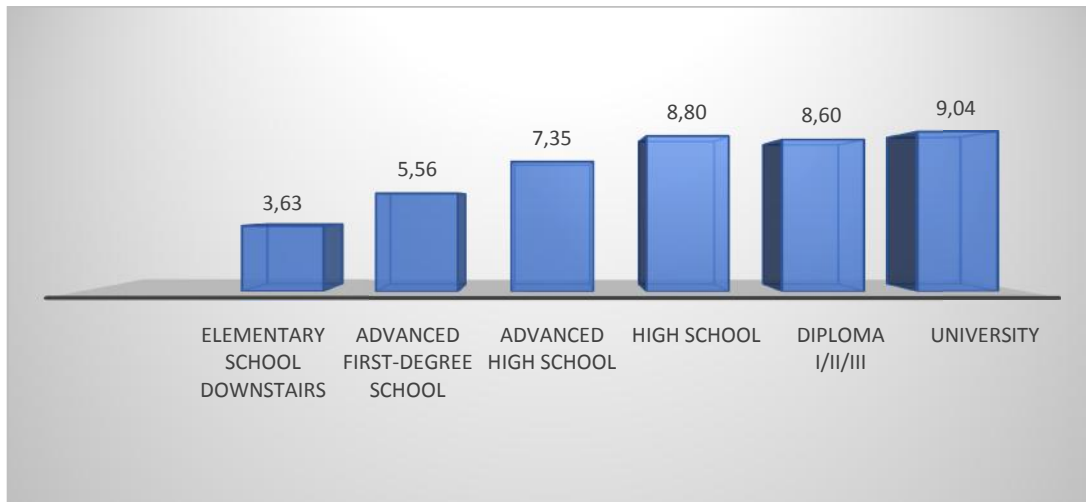


Figure 1 Average unemployment rate per 3 years (2020-2022)in percentage
Source: Central Statistical Agency of Western Sumatra(2022)

Along with this phenomenon, the government has issued Presidential Decree Number 2 of 2022 on the development of national entrepreneurship, which is issued as an important form of increasing the entrepreneurial ratio in Indonesia. The aim is to boost and strengthen the nation's economy. Teten Masduki (2022) as Minister of Cooperation and MSME, also supports the regulation, which states that the government aims to increase the entrepreneurship ratio to 3.95% from currently only 3.18%. The goal of national entrepreneurship development is to develop entrepreneurial value and use technology (Perpres, 2022). According to Marcelina & Restut (2023) technological advances can provide facilities for students to engage in enterprise, and this facility is expected to increase the interest of entrepreneur students.

An entrepreneurial interest is the desire and determination of a person to start a new business and consciously plan to do so in the future (Phong et al., 2020). According to Engle et al. (2010) tracing and understanding entrepreneurial interests can enhance our understanding of enterprise. The technology that has been much discussed from time to time is e-commerce. In Indonesia, the rate of use of e-commerce is very high, as evidenced by the number of emerging online stores (Rahman et al., 2022). According to Huang et al. (2022) one of the most effective strategies for reducing the rate of reduction in a country that is at a stage of economic development is e-commerce.

At the time of conducting a business, of course, an entrepreneur will have an expectation of the profits that will be earned in entrepreneurship. Supported by a good understanding of the accounting information system, a businessman will be able to run his business smoothly. According to Lutfi et al. (2020) in improving and supporting various business activities, the role of accounting information systems is of paramount importance (Al-Hattami et al., 2022).

Based on the above explanation, the researchers are interested in analysing how e-commerce is used by students, the exceptions to profit that will be used in entrepreneurship, and the understanding of the students accounting information systems to encourage their interest in entrepreneurship. Therefore, the title of this research is an analysis of the use of e-commerce, profit expectations, and understanding of accounting information systems against entrepreneurial interests. A case study of a student of accounting at Politeknik Negeri Padang.

Literature Review

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) was introduced by Davis (1989) on the assumption that one would accept or reject the use of technology based on the advantage prescription and the ease of use prescription. According to Ardiansah et al. (2020) in using e-commerce relates to the benefits obtained by someone who believes that e-commerce can be beneficial to them and also to ease of use; somebody who believes that e-commerce can help their work and they feel satisfied so that their wishes are realised.

Theory of Planned Behaviour (TPB)

The creator of this theory is Ajzen (1991), which argues that a person will perform certain behaviours determined by his interest in doing so. This theory is perfectly suited for behaviour that requires planning, such as entrepreneurship (Jena, 2020). According to Schlaegel and Koenig (2014) this theory dominates the empirical literature about entrepreneurial interests in most studies published in journals (72 percent), based on student samples. (65 persen).

There are three elements in this theory: attitude towards behavior, subjective norms that influence behaviour, and control of perception. Profit expectations relate to this theory because a person will perform a certain behaviour influenced by the

profits he will gain from performing that behaviour; this is in line with the definition of attitude towards others. An understanding of the accounting information system is also related to this, because one will feel happy and easy to engage in a behaviour if supported by his abilities, such as an understanding of the accounting information system.

Use of e-commerce

According to Mao et al. (2021) e-commerce is defined as a digital environment where various commercial transactions take place between many organisations and individuals. Internet globalisation and the World Wide Web (WWW) have pushed e-commerce into one of the most effective media for sharing information (Ajmal et al., 2017). E-commerce refers to the transaction of selling products and services online on the Internet (Akter & Wamba, 2016). According to Kotler (2018) e-commerce is the use of the web to carry out transactions for the sale of products and services online.

The use of e-commerce is aimed at achieving the objectives of a business and developing it so as to provide short-term or tax-term benefits ((Nasution et al., 2021). E-commerce can make an entrepreneur's business more accessible and last longer (Alkhunaizan & Ali, 2022). The use of e-commerce can provide an opportunity for a business to grow and minimise costs (Eduardsen, 2018). The use of e-commerce can stimulate entrepreneurial interest (Marcelina & Restut, 2023; Pramiswari & Dharmadiaksa, 2017; Shi et al., 2022).

Expecting Profit

Expectation is the expectation that a person subjectively believes will be obtained in the future (Pesaran & Weale, 2006). According to the Koeswardhana (2020) income is the result of the reduction of income by burden, a benefit-qualified profit if the income received is greater than the cost issued. Profit expectations are one's expectations of profits earned in a business. Expectations of producing high profits can encourage a person's interest in entrepreneurship (Efendi & Yudhati, 2017). According to Scarborough & Cornwall (2019) obtaining unlimited profits is one reason to be increasingly motivated as an entrepreneur.

Understanding Accounting Information Systems

According to Romney & Steinbart (2021) an accounting information system is a system that collects, records, stores, and processes financial data in order to generate information for the entrepreneur. According to Al-Hattami et al. (2022) an accounting information system (AIS) is a support in the planning of an enterprise, including opportunities, obstacles, and resources. Traditionally, SIA is a computerised system for the collection, input, and processing of validity data as well as storing, processing, controlling, and reporting accounting information that is useful in running a business (Dagiliene & Štutienė, 2019).

According to Sori (2009) AIS is a framework in an enterprise that uses physical resources, for example, money, equipment, and so on, to convert economic data into financial information in explaining an enterprise. Understanding accounting information systems is crucial in running a business so that an undertaking can be well planned and can achieve its objectives (Alathamneh, 2020; Lutfi et al., 2020), and according to Mohammad (2018) AIS is like a pulse vein in an enterprise. An understanding of accounting information systems can stimulate student entrepreneurial interest (Budiarto et al., 2023; Lovita & Susanty, 2021; Nurabiah et al., 2021).

Entrepreneurial interests

According to Morris & Kuratko (2020) entrepreneurship is an activity that develops an innovation into an enterprise that is conducted continuously. According to Respati & Santoso (2021) entrepreneurial interest is the availability, interest, and desire of someone who is high on endeavour and ready to take risks.

Methods

This research includes quantitative research with a descriptive approach. All students of State Polytechnic Accounting major Padang eaten population and sample used as many as 203 respondents with purposive sampling techniques. The data is obtained from the dissemination of the questionnaire to the respondents, so the data in this study is primary data. Usage of e-commerce is measured by search activities related to product or service information, 2) Advertising and marketing transaction activities 3) Online booking and sale transaction activities; and 4) Online payment transaction activities (Bharadwaj & Soni, 2007; Eduardsen, 2018). Profit expectations are measured with higher profits and unlimited profits (Scarborough & Cornwall, 2019; Wijatno, 2009). An understanding of the accounting information system is combined with the mathematical value of the accounting information system. Interest in entrepreneurship is measured by 1) the plan to start a business, 2) the intention to begin a business, and 3) the attempt to start an enterprise (Kibler et al., 2014). The assignment scale used in the questionnaire is the Likert scale (1-4) and the ratio.

Results

1. Sample characteristics

The characteristics of the sample were seen from a variety of angles, such as gender, past education, age, business status, and family background.

1) Classification by Gender Type

The sample in this study was a student of accounting, and the male percentage was 16% of the total of 203 students who took the sample. Figure 1 shows the sex percentage in this study, as follows:

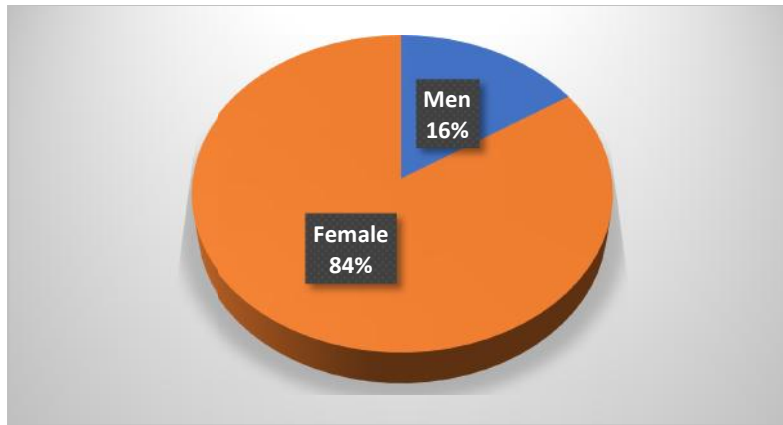


Figure 1 Classification by Gender Type
Source: Data processed, 2023

Based on Figure 1, it can be concluded that the sample in this study was dominated by females, that is, 171 students out of a total of 203 samples.

2) Classification Based on Recent Education

Classification based on last education can be seen in the following picture:

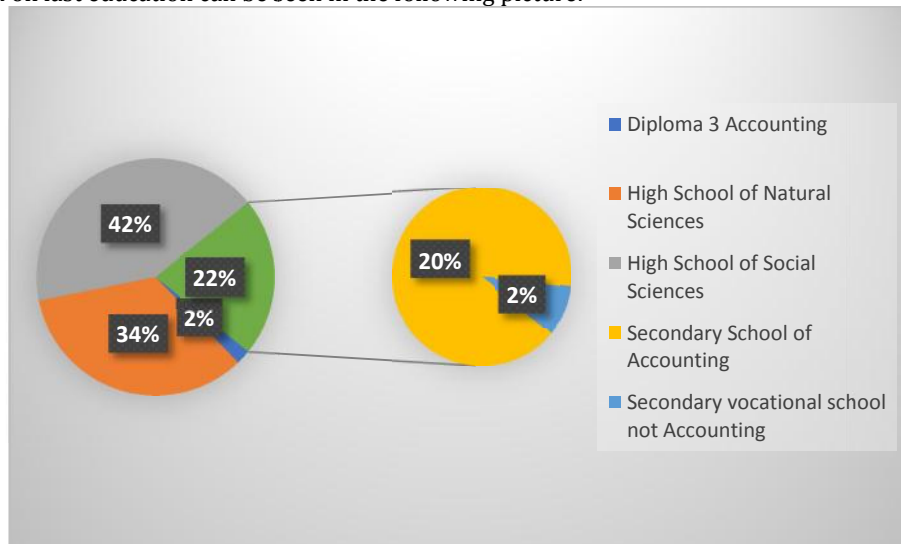


Figure 2 Classification Based on Recent Education
Source: Data processed, 2023

Figure 2 shows that students from Diploma 3 Accounting and Secondary Schools of Accounting are not accounting, respectively, for a percentage of 2% of the total sample. Students with the last education of the school are higher in natural sciences by 35%, in social sciences by 42%, and in secondary schools of accounting and vocational studies by 20%. Based on this, it can be concluded that the majority of respondents in this study are from the latter education of social science, and the least are from Diploma 3, Accounting, and from the secondary school of non-accounting.

3) Classification by age

Classification by age is shown in the following image:

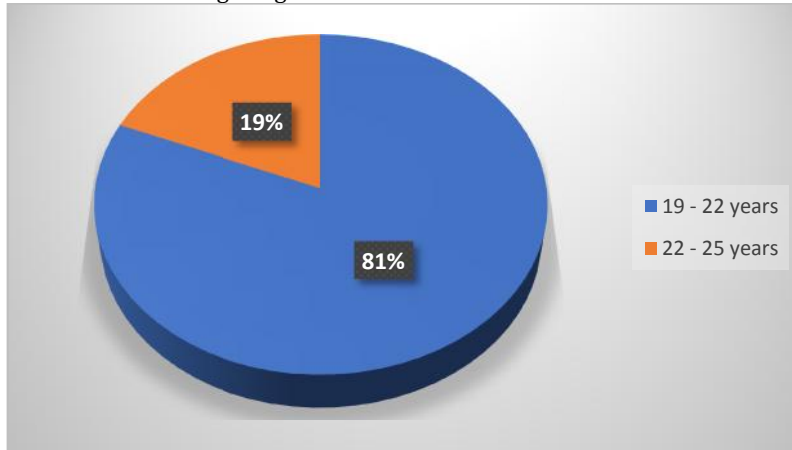


Figure 3 Classification by Age
Source: Data processed, 2023

Looking at Figure 3, it can be seen that the respondents were 19–22 years of age, the percentage was 81%, and the age margin was 22–25 years, which was 19% of the total sample.

4) Classification Based on Running Status

The classification based on the status of the undertaking is shown in the following image:

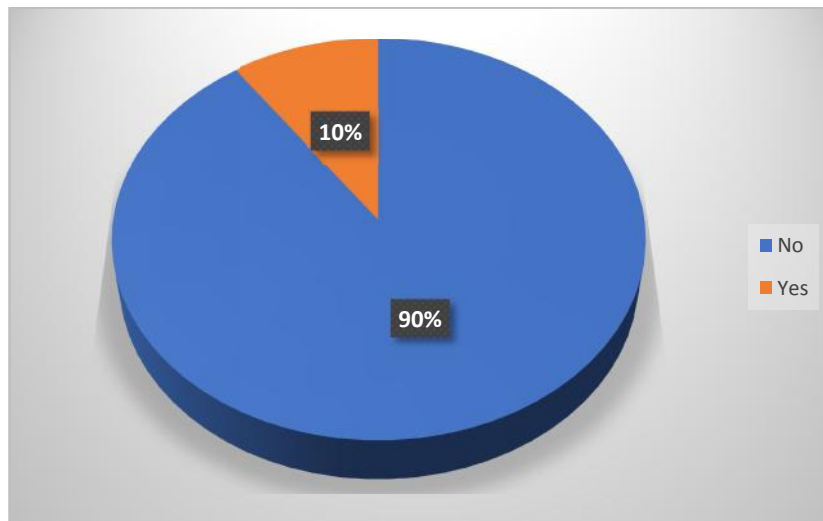


Figure 4 Classification Based on Running Status
Source: Data processed, 2023

Based on Figure 4, it can be concluded that 90% of the samples in this study are not running a business or have not become entrepreneurs.

5) Classification Based on Family Background

Classification based on family backgrounds that have a business is shown in the following image:

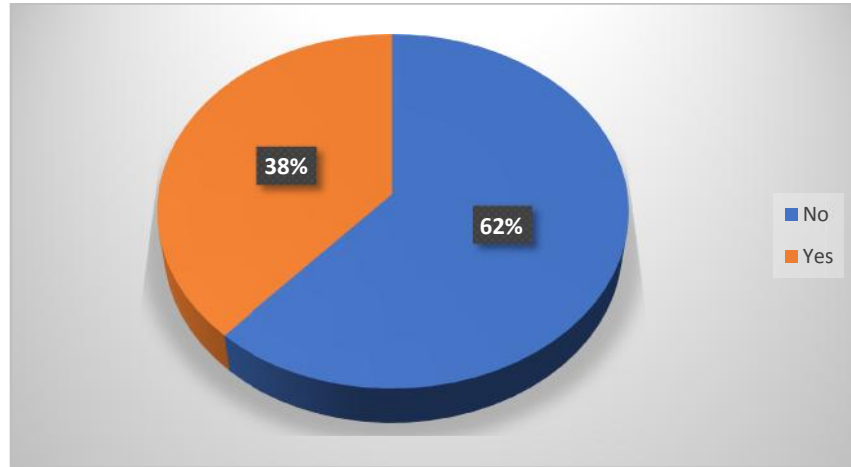


Figure 5 Classification Based on Running Status
Source: Data processed, 2023

Figure 5 indicates that the percentage of respondents who have an entrepreneurial family background is 38%, and the percentage of respondents who do not have a family background in entrepreneurship is 62%. Based on this, most respondents come from a traditional family that is not entrepreneurial.

6) Use of E-Commerce Platforms

E-commerce has been widely used by respondents; there are many kinds of e-commerce platforms that are known in society. Here is a picture of the use of the e-commerce platform:

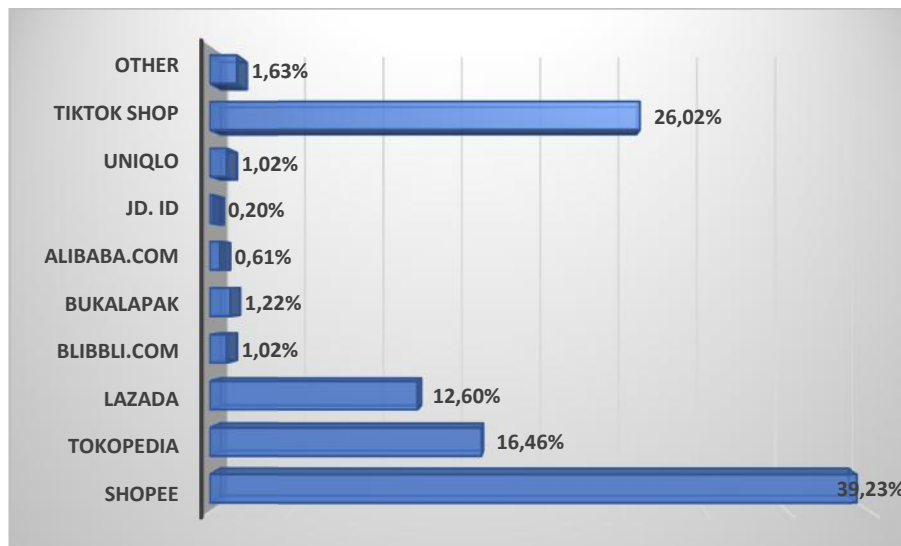


Figure 6 E-Commerce Platform Usage Data
Source: Data processed, 2023

Based on figure 6, it is seen that the e-commerce platform Shopee is the most widely used by the respondents in this study; the percentage is 39.23%. Tiktok Shop is also much used by respondents, with a percentage of 26.02%. Tokopedia is in third place with a percentage of 16.46%, while Lazada has a fan percentage of 12.60%. The rest have a percentage of less than 3%.

2. Analysis of E-Commerce Usage, Profit Expectations, and Improvement of Accounting Information Systems, as well as Student Entrepreneurial Interests by Gender Type

The results of the analysis of the use of e-commerce, profit expectations, and understanding of accounting information systems, as well as student entrepreneurial interests based on gender, are shown in the following image:

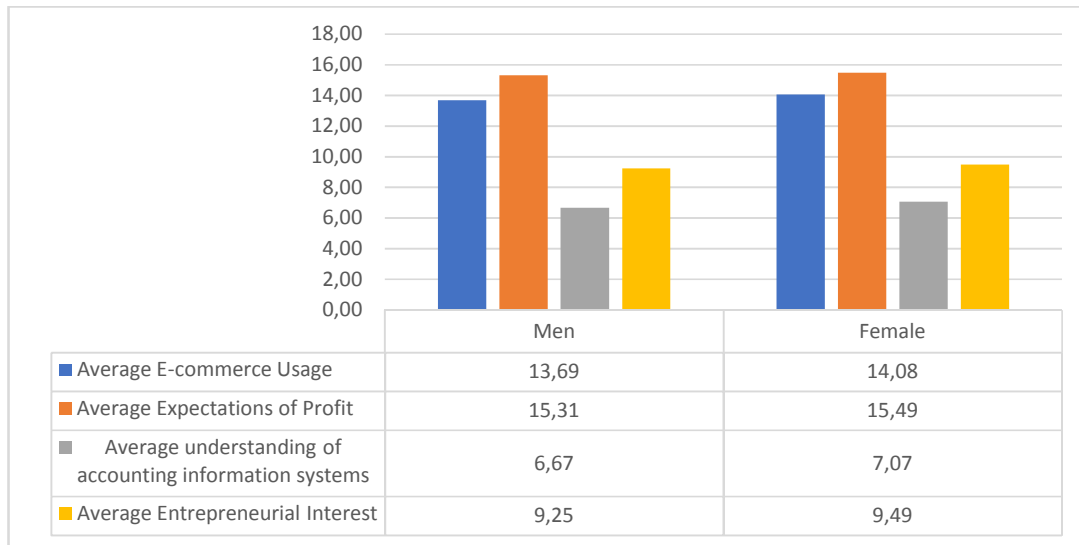


Figure 7 Analysis by Gender Type
Source: Data processed, 2023

Figure 7 shows that the male gender has an average e-commerce usage of 13.69 and the female has 14.08. This shows that women use e-commerce more than men. Men have a profit expectation of 15.31 and women 15.49. This indicates that women have higher profit expectations compared to men. The understanding of gender accounting information systems is higher than the discovery of men, and the interest in gender entrepreneurship is greater than that of men.

Based on this, it can be concluded that women's gender is more likely to use e-commerce to conduct transactions, whether it's sales, bookings and so on, if they start a business, women have greater expectations of profit than men. Women have a better understanding of information systems than men have. Women's desire to do business is higher than men, so women have a greater chance of doing business than men do.

3. Analysis of E-Commerce Usage, Profit Expectations, and Improvement of Accounting Information Systems as Well as Student Entrepreneurial Interests Based on the Programme of Study

The results of the analysis of the use of e-commerce, profit expectations, and understanding of accounting information systems, as well as student entrepreneurial interests seen from the original study programme, are shown in the following image:

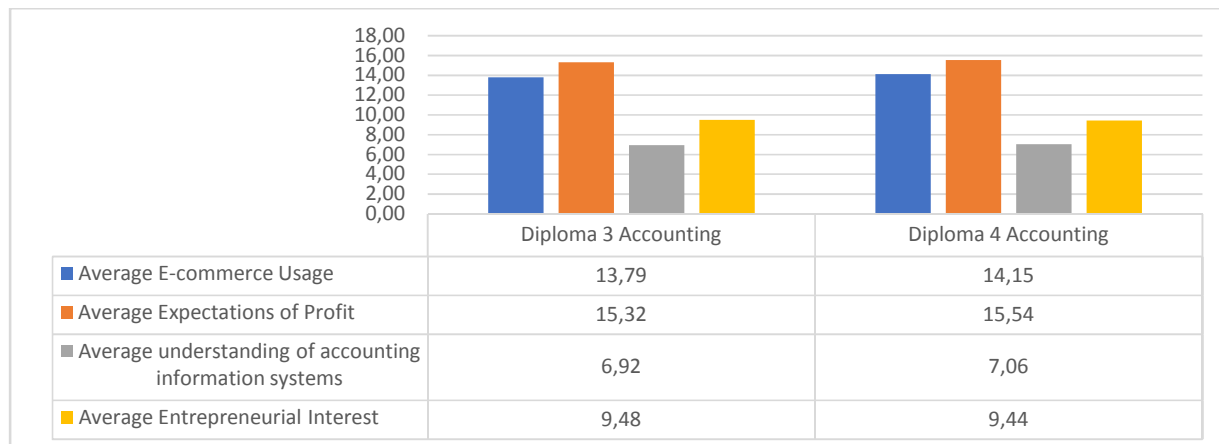


Figure 8 Analysis Based on the Programme of Study
Source: Data processed, 2023

On the basis of the figure 8 it can be seen that the average e-commerce use of students from the D3 accounting study program was 13.79 and the D4 accounting studies program was 14.15. Students from D3 Accounting study programme had an average expectation of profit of 15.52 and D4 Accounting studies of 15.54. Understanding of the accounting information system of students who came from the Accounting D3 study program has an average of 6.92 and students from D4 Accounts

study program is 7,06. Students coming from the Study D3 Computing have an average interest in entrepreneurship of 9.48 and the Accountancy D4 study program of 9.44.

Based on this, it can be concluded that students from D4 accounting study program more use e-commerce than students from the D3 study program. Study program D4 has higher expectations of profit than the study program D3. Understanding of the accounting information system of students who come from D3 accounting is higher than the students who are from D3, accounting, this is reasonable because in the D4 study programme more in discussing this mathematics than in the study programme D3 Accounting, However, the entrepreneurial desire of students coming from the program D3 is higher compared to the students of D4 Accounting.

4. Analysis of E-Commerce Usage, Profit Expectations, and Improvement of Accounting Information Systems, as well as Student Entrepreneurial Interests Based on Recent Education

The results of the analysis of the use of e-commerce, profit expectations, and understanding of accounting information systems, as well as student entrepreneurial interests seen from the last education, are shown in the following image:

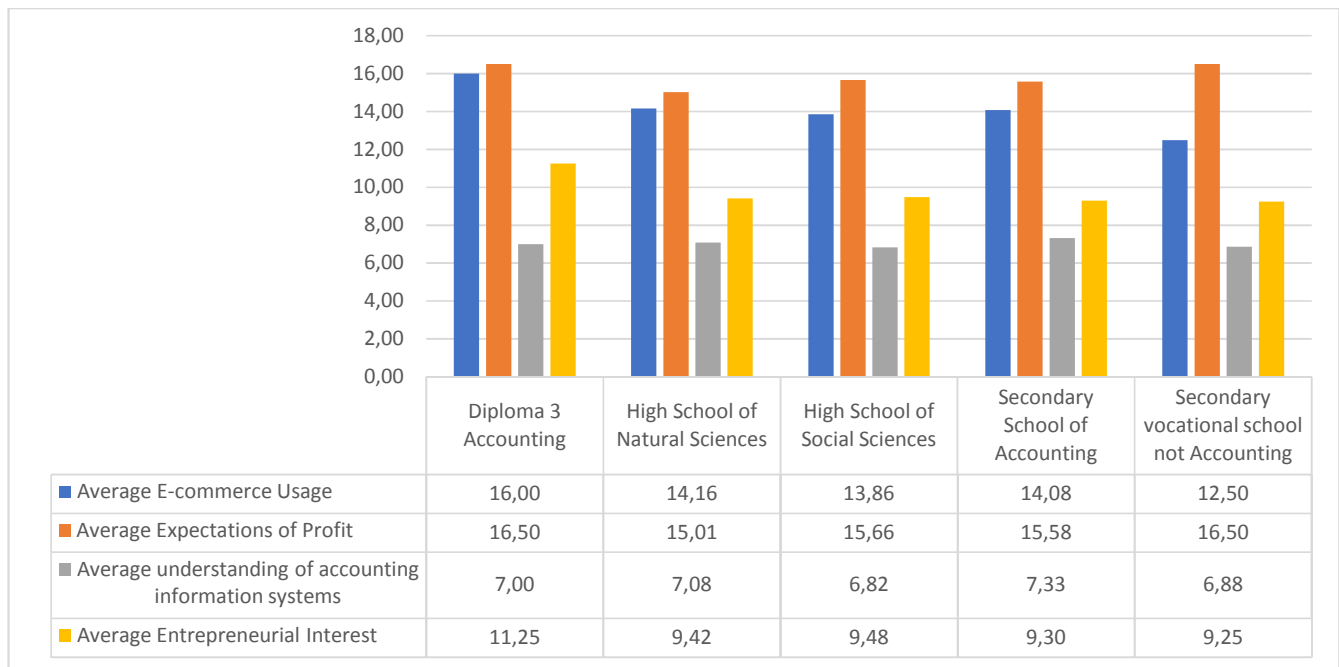


Figure 9 Analysis Based on Recent Education
Source: Data processed, 2023

Figure 9 shows that the average e-commerce usage of students with last education in D3 accounting was 16.00, high school of natural sciences was 14.16, high school of social sciences was 13.86, high schools for vocational accounting were 14.08, and non-accounting secondary schools were 12.50. The average expectation of earnings of students who have last been educated in D3 accounts was 16.50; high schools of natural sciences were 15.08; high schools of social science were 15.66; high schools of accounting professions were 15.58; and high schools of non-accounting vocational education were 16.50. The average understanding of the accounting information system was 12.50.

Based on this, it can be concluded that students whose last education comes from D3 accounting are more likely to use e-commerce than students who have their last education in the upper secondary school of natural sciences, high school of social sciences, middle school of accounting, or non-accounting. The interests of entrepreneurial students whose last education is based on the D3 of accounting are higher than those of high school students in natural sciences, high school students in social science, middle school students in accounting, and secondary school students in non-accounting professions.

5. Analysis of E-Commerce Usage, Profit Expectations, and Improvement of Accounting Information Systems, as well as Student Entrepreneurial Interests Based on Business Status

The results of the analysis of the use of e-commerce, profit expectations, and understanding of accounting information systems, as well as student entrepreneurial interests, are seen in the status of running the business shown in the following image:

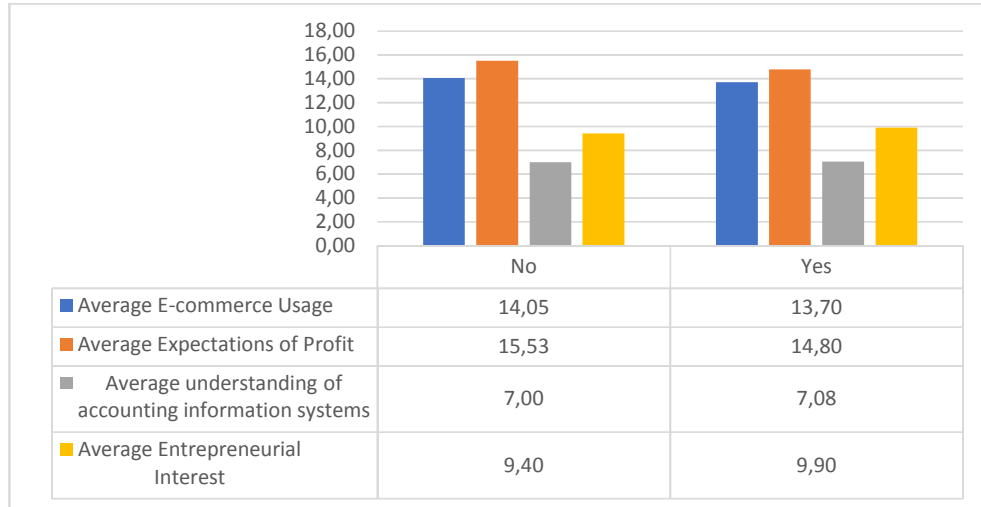


Figure 10 Analysis Based on Running Status
Source: Data processed, 2023

On the basis of Figure 10, it can be seen that the average e-commerce use of students who are not running a business was 14.05 and that of students who are running an enterprise was 13.70. The average expectation of profit for students who are not running a business is 15.53, and for those who are running an enterprise, it is 14.80.

Based on this, it can be concluded that students who are not engaged in a business use more e-commerce than those who are. Students who are not in business have higher expectations of profit than students who are in business. Students who are running an enterprise have a higher understanding of the accounting information system than students who are not running an enterprise. This shows that an understanding of an information system promotes entrepreneurial interest and the benefits of running a business.

6. Analysis of E-Commerce Usage, Profit Expectations, and Improvement of Accounting Information Systems, as well as Student Entrepreneurial Interests Based on Entrepreneur Family Background

The results of the analysis of the use of e-commerce, profit expectations, and understanding of accounting information systems, as well as student entrepreneurial interests seen from the background of the entrepreneur family, are shown in the following image:

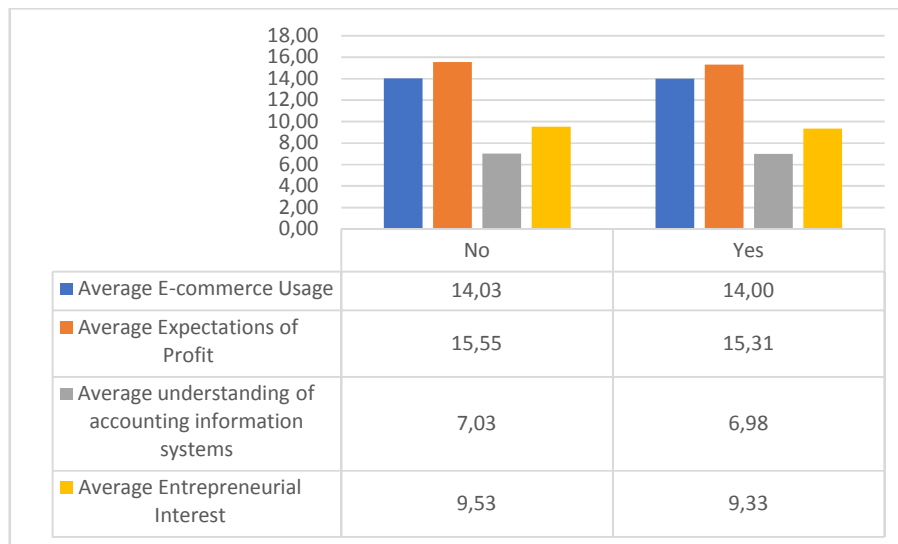


Figure 11 Family Background Analysis
Source: Data processed, 2023

On the basis of Figure 11, the average e-commerce use of non-entrepreneurial family students was 14.03, and that of those from entrepreneurial family backgrounds was 14.00. The average earnings expectation of students who did not come from

entrepreneurial family backgrounds was 15.55, and those who came from enterprising family backgrounds were 15.31. The average understanding of accounting information systems for students who didn't come from an entrepreneurial family background was 7.03 and for those who came from a business family background was 6.98.

Conclusion

Based on the above description, it can be concluded that female students, students from the D4 study programme of accounting, students with the last education of D3 accounting, students with a non-business status, and students who are not from an entrepreneurial family background are more likely to use e-commerce. Women's students, students from the D4 study programme, students whose last education came from a secondary school of accounting, students who are running a business, and students who do not come from an entrepreneurial family background have a better understanding of the information systems.

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