



The Effect of Accounting Information Systems and E-Commerce on Decision Making in Entrepreneurship (Case Study of MSMEs in Palembang City)

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Abstract

The objective of this study are to analyze the effect of accounting information systems and e-commerce on decision-making in entrepreneurship in micro, small and medium enterprises in Palembang city. Data was obtained from observation, literature study, and questionnaires. The sample in this study was 71 respondents. Data were analyzed using multiple linear regression. Before being analyzed, the data were tested by normality test, multicollinearity test, and heteroscedasticity test. The results of this study prove that accounting information systems have a significant effect on decision-making in entrepreneurship, while e-commerce has no effect on decision-making in entrepreneurship. The results of this study are expected to be taken into consideration in making decisions in entrepreneurship to improve accounting information systems and e-commerce.

Keywords: accounting information system, e-commerce, entrepreneurship

1. Introduction

Technology that developed during the globalization era has an important role in obtaining information and carrying out various other activities, both in the fields of economy, education, health, and so on. The creation of trends is inseparable from the consequences of expanding communication networks and technological developments, especially the development of the increasingly advanced internet (Dianari, 2017). Information technology has become a very important component for successful performance in a business. In internet technology, distance constraints have been removed which makes it easier for people to transact.

The accounting information system is an important supporting activity in carrying out the main activities to be more effective and efficient. Accounting information systems do not only process financial data. Non-financial data is also included because the decision making is not only financial information that is needed. Non-financial information about conditions and circumstances can also be used as a consideration in making decisions (Sopian and Suwartika, 2019).

The accounting information system in e-commerce is transparent and can provide an opportunity for users to access some of the accounting information systems in the e-commerce. That is, one of the users can place an order while viewing inventory (Millenia, 2019). Based on the increasing level of people's lives, the people's need for goods will also increase, this will influence their behavior on the selection of goods they will buy or those they think are most appropriate and can really fulfill their needs and desires. Quality products at competitive prices are the main key in winning the competition, which in turn can provide satisfaction to consumers. Consumers now have large and far diverse value demands because they are faced with various choices in the form of goods they can buy (Wahyuni and Diana, 2020).



E-commerce is the use of information technology is a way for businesses to develop. Types of information technology that are currently developing are spreading, buying, selling, marketing products and services with electronic media, including the internet, television or computer networks. With e-commerce as a support for starting an entrepreneurial business, many new business units have emerged that only have smartphones where transactions can be reached anytime and anywhere (Pramiswari and Dharmadiaksa, 2017).

The phenomenon that occurs in MSMEs in Palembang is that in observations made by researchers there are still several business actors who have not included accounting information system technology in inputting data with some of it into the system resulting in information not in accordance with procedures. Meanwhile, with regard to e-commerce, business actors have tried to use the system to increase sales and become a promotional tool for their wares, but this has not been done optimally.

This research was conducted in the city of Palembang, with its origins in the problems that are often faced by MSME players, where there are still several business actors who have not included accounting information system technology in inputting data and in selling products that are still not optimal in utilizing technology from e-commerce. Optimization of accounting information systems can be intended to collect, record, store and process information for decision making. While using e-commerce, it will give MSME players an expansion of business reach, so they are able to enter new markets, increase marketing and sales efficiency and improve business operations.

2. Method

The type of data in this study uses quantitative data obtained from SMEs. The source of data obtained in this study is primary data. Data obtained by providing a list of questions (questionnaire) which will be filled in by respondents, namely business actors randomly using random sampling. According to Sugiyono (2017) the questionnaire is making a list of questions that will be filled in by respondents to obtain data in the form of answers to be analyzed. The population is the entire collection of elements that show certain characteristics that can be used to make conclusions. The conclusion of the elements shows the number, while certain features show the characteristics of the group (Sugiyono, 2017). The population in this study are SMEs in the city of Palembang, which consists of 256 SMEs. The following formula determines the number of samples:

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

Description:

n = Number of Samples

N = Total Population

D = The expected level of precision does not deviate by 10%

$$n = \frac{256}{256(0,1^2)+1}$$

A sample of 71 is the minimum number that must be met. Sampling is done by determining the value of precision (d) which is set at 10%, as has been widely used in social studies. Sampling in this study used random sampling (Sugiyono, 2015). The data analysis technique used is multiple regression, because it involves two independent variables and one dependent variable.



To support research results and accuracy, the research data obtained will be analyzed with statistical tools through the help of the SPSS (Statistical Package for the Social Sciences) version 25 program.

3. Results and Discussions

3.1 Validity and Reliability Test Results

The validity in this study uses a significance level of $\alpha = 5\%$. based on the results of the validity test that has been carried out by researchers consisting of 12 statements, namely for the variables of entrepreneurship, accounting information systems and e-commerce. The results of testing the validity of these variables are presented in the following table:

Table 1. Validity Test Results

Variable	Item	R _{count}	R _{table}	Description
Entrepreneurship	K1	0.753	0.2303	VALID
	K2	0.793	0.2303	VALID
	K3	0.663	0.2303	VALID
	K4	0.391	0.2303	VALID
Accounting information system	S1	0.649	0.2303	VALID
	S2	0.634	0.2303	VALID
	S3	0.579	0.2303	VALID
	S4	0.623	0.2303	VALID
E-commerce	E1	0.551	0.2303	VALID
	E2	0.508	0.2303	VALID
	E3	0.540	0.2303	VALID
	E4	0.593	0.2303	VALID

Testing the reliability for the variables in this study using Cronbach Alpha. A reliable instrument is an instrument that can be used several times to measure the same object and will produce the same data. The Cronbach Alpha statistical test is used to measure reliability (Ghozali, 2018).

Table 2. Reliability Test Results

Variable	Cronbach alpha value	Description
Entrepreneurship	0.755	Reliable

Accounting information system	0.734	Reliable
E-commerce	0.701	Reliable

2. Normality test results

To find out the data obtained, a normality test must be carried out on the data. The normality test uses 2 methods. First, by using the histogram method, it can be seen in the following figure:

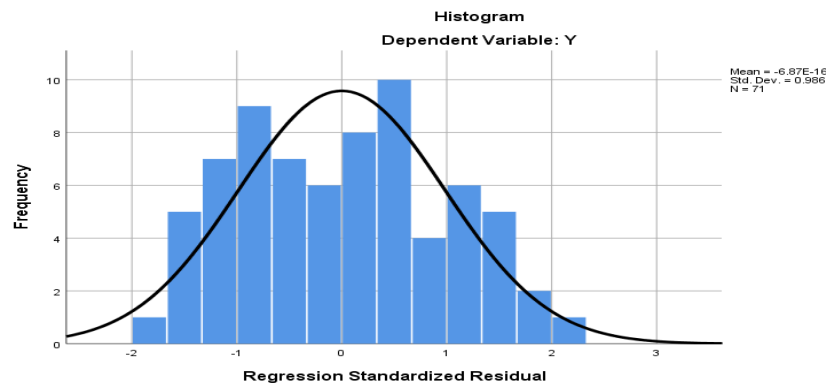


Figure 1. Normality test results (histogram)

Based on the histogram image above, it shows that the variables are normally distributed. This is indicated by the distribution of data that is neither left nor right skewed (the curve is bell-shaped).

3.2 Hypothesis Testing

3.2.1 Simultaneous test (F- test)

The F test aims for all independent (free) variables included in the model to have a joint effect on the dependent (bound) variable. The decision-making criteria in this test are $F_{count} > F_{table}$, then H_0 is accepted and H_a is rejected or if $p < 0.05$, then H_0 and H_a are accepted.

Table 3. Simultaneous test (F Test)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	41.276	2	20.638	10.439	.000 ^b
	Residual	134.442	68	1.977		
	Total	175.718	70			

a. Dependent Variable: entrepreneurship

From the calculation it can be seen that the value is 0.000 and the r count value is 10.439 with r table 3.98. the basis for decision making is if the value is less than 0.05.

3.2.2 Partial Test (t - test)

The t statistical test is also called the individual significance test. This test shows how far the influence of the independent variables individually on the dependent variable. The results of the t-statistic test can be seen in the following table:

Table 4. t- test results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.972	2.347		3.397	.001
	SIA	.378	.108	.403	3.510	.001
	E-commerce	.183	.135	.156	1.360	.178

a. Dependent Variable: Entrepreneurship

From the results of the calculations in the table above, the value of $t_{count} > t_{table}$ ($3,510 > 1,997$) is obtained and a significant value is ($0.001 < 0.05$), then H2 is accepted. From this value it can be concluded that the accounting information system variable influences decision making in entrepreneurship. With a t value of 3.510, it shows a positive influence on the dependent variable.

From the results of the calculations in the table above, the $t_{count} < t_{table}$ ($1,360 < 1,997$) is obtained and the significant value is ($0.178 < 0.05$), then H3 is rejected from this value it can be concluded that the e-commerce variable has no significant effect on decision making in entrepreneurship. With a t value of 1,360, it shows that the effect is negative on the independent variable.

3.2.3 Determination Coefficient Test (R Test)

The coefficient of determination test aims to measure how far the ability of the model can explain the dependent variables (Ghozali, 2018).

Table 5. Test Results for the Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.485 ^a	.235	.212	1.40609

a. Predictors: (Constant), e-commerce, SIA

Based on the data obtained, the multiple coefficient value (R) is 0.485. This shows that the

accounting information system and e-commerce variables have a percentage of 50%, the remaining 50% is influenced by other variables not used in this study.

4. Conclusions

This study aims to determine the effect of accounting information systems and e-commerce on decision making in entrepreneurship. Respondents in this study amounted to 71 business actors registered at the MSME office in the city of Palembang. Based on the research results described in the previous discussion, the conclusions obtained from this study are:

1. Simultaneously, accounting information systems and e-commerce have a positive effect on decision making in entrepreneurship. This is shown from the test value of $0.000 < 0.05$ or the value of $f_{count} > f_{table}$ of $10.439 > 3.98$.
2. Partially the accounting information system influences decision making in entrepreneurship. This is shown from the test results of $0.01 < 0.05$ or the value of $t_{count} > t_{table}$ of $3,510 > 1,997$. the results of the study prove that the second hypothesis is accepted.
3. Partially, e-commerce has no effect on decision-making in entrepreneurship. This is shown from the test results of $0.178 > 0.05$ or the value of $t_{count} > t_{table}$ of $1.360 > 1.997$. from the results of the study that the third hypothesis is not accepted.

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