

AUDITING | RESEARCH ARTICLE

The Influence of E-Commerce, Accounting Information Systems, and Entrepreneurship Knowledge on Entrepreneurial Interest

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ABSTRACT

This study aims to analyze the effect of e-commerce, accounting information systems, and entrepreneurial knowledge on entrepreneurial interest in accounting students at Universitas Pembangunan Nasional Veteran Jawa Timur. The research method used is quantitative, and questionnaires were distributed to 78 respondents from the 2021 student population. The regression analysis results show that the three variables positively and significantly affect entrepreneurial interest, partially and simultaneously. This finding confirms that mastery of digital technology, information systems, and entrepreneurial knowledge is important in encouraging students to start a business. Therefore, integrating technology-based learning and entrepreneurship must be improved in higher education to produce adaptive young entrepreneurs.

Keywords: E-Commerce, Accounting Information Systems, Entrepreneurship Knowledge, Interest in Entrepreneurship.

JEL Code: M41, L26, O33.

I. Introduction

The development of digital technology has brought significant changes to people's lives, including in the fields of economy and business. One of the tangible impacts of this technological advancement is the increasing opportunities for entrepreneurship through digital platforms such as e-commerce. These platforms not only facilitate access to markets but also enhance business efficiency. Despite the growing business opportunities, Indonesia still faces a significant challenge in the form of high unemployment. According to data from the Central Bureau of Statistics, as of February 2025, the national Open Unemployment Rate (TPT) declined to 4.76%, a decrease of 0.06% compared to February 2024. However, unemployed individuals rose from 7.20 million to 7.28 million (Badan Pusat Statistik, 2023). This indicates that the decrease in the unemployment rate percentage does not fully reflect a positive trend, as the availability of adequate job opportunities does not match the increase in the labor force. This increase in unemployment highlights the importance of strengthening alternative sectors capable of creating independent employment (Misbahuddin et al., 2025).

Entrepreneurship emerges as a strategic solution because it supports national economic growth, fosters individual independence, and leverages the creative potential of the younger generation. In this context, students play a crucial role as part of the productive workforce with the potential to become



entrepreneurs. Therefore, identifying and understanding students' interest in entrepreneurship is a key step toward encouraging their early involvement in business activities. Several factors can influence entrepreneurial interest, including technological proficiency, managerial knowledge, personal characteristics, and readiness to face business challenges. The significance of entrepreneurship lies in its role in expanding employment opportunities, increasing productivity, and strengthening the economic structure of society (Alizar & Mariyanti, 2024). Entrepreneurship also promotes innovation and economic self-reliance, especially among young people who have the potential to build businesses independently. The government supports entrepreneurial development through various policies, training programs, and mentoring. Accounting students are among the strategic groups in entrepreneurial development due to their competencies in financial management, recordkeeping, and managerial knowledge—all essential for business success.

Accounting students have great potential in developing independent businesses, given their academic background, which is closely linked to financial management and business understanding. Alongside technological progress, entrepreneurial opportunities have become more accessible through digital platforms such as e-commerce, allowing broad and efficient product marketing. The appeal of e-commerce lies in its broad market reach and features that facilitate transactions and enhance user convenience, especially for students familiar with digital tools (Azizah et al., 2022). Moreover, accounting information systems provide critical support in systematically recording transactions and managing financial reports. When implemented effectively and aligned with operational needs, these systems can increase business efficiency and improve decision-making processes (Ritonga et al., 2025). In addition to technical and technological aspects, students' characteristics and attitudes also play an important role in shaping their interest in entrepreneurship. Traits such as self-confidence, risk-taking, creativity, leadership, and responsibility are key attributes that can encourage students to pursue entrepreneurship. These characteristics indicate mental readiness to face business challenges and serve as internal strengths that support entrepreneurial success. Therefore, understanding students' character as prospective entrepreneurs is essential and forms the foundation for directing and focusing this research (Sari, 2023).

Based on these conditions, this study focuses on accounting students from the 2021 cohort at UPN Veteran East Java, who have studied accounting information systems and entrepreneurship. This study aims to address the research gap due to inconsistencies in previous findings, which have prompted researchers to explore the influence of e-commerce, information systems, and entrepreneurial knowledge. This research is conducted in the academic setting with accounting students at UPN Veteran East Java as the subjects, considering their ability to think critically and their acquired knowledge in financial data management and entrepreneurship. The study examines the effect of e-commerce, accounting information systems, and entrepreneurial knowledge on entrepreneurial interest. By exploring the relationship between technological factors, knowledge, and individual characteristics and their impact on entrepreneurial interest, this study is expected to make academic and practical contributions to the development of young entrepreneurs in Indonesia.

II. Literature Review and Hypothesis Development

2.1. Theory of Planned Behavior

The Theory of Planned Behavior (TPB) is used to understand and explain how individuals make decisions when taking action. TPB is a development of the Theory of Reasoned Action (TRA) with the addition of behavioral control elements (Andriana, 2020). Behavioral control reflects the extent to which individuals perceive an action as easy or challenging to perform, based on previous experiences and obstacles faced. In the context of this study, accounting students' attitudes towards e-commerce utilization, accounting information systems, and entrepreneurial knowledge are important factors in determining their interest in entrepreneurship. The three variables represent important aspects of the modern business planning process: digital technology, financial information management, and managerial knowledge.

The focus of this research is on accounting students because, academically, they have been equipped with the scientific basics that support entrepreneurship. However, they are not necessarily interested in starting their own business. This creates an interesting gap in examining whether and how factors such as understanding e-commerce, the ability to use accounting information systems, and entrepreneurial knowledge can encourage entrepreneurial interest among students with this basic potential. The Theory of Planned Behavior (TPB) has three main factors that influence a person to take an action, namely:

- a. Attitude towards behavior is defined as an attitude that becomes the basis for a person to take action, with consideration of whether it is profitable or not, formed from beliefs about the consequences of these actions
- b. Subjective norms are individual perceptions of social pressures that influence decisions to act, formed from individual views of the expectations of those around them.
- c. Perceived behavioral control is a person's view of the ease or difficulty of acting, based on experience and predictable possibilities (Trisaningsih, 2024)

In the context of accounting students, interest in starting a business is influenced by several factors related to the abilities, knowledge, and experience they have gained during lectures. Accounting students are considered to have introductory provisions in business, finance, and technology, but not all are interested in entrepreneurship. Therefore, this study seeks to explain how understanding e-commerce, accounting information systems, and entrepreneurial knowledge can influence the emergence of interest in entrepreneurship.

2.2. E-Commerce on Entrepreneurship

E-commerce is buying and selling goods or services through electronic media such as the internet (Marcelina & Restuti, 2023). This platform provides convenience in reaching a broader market with relatively low operational costs. As part of the digital generation, students are potential active e-commerce users who can adopt it in business activities. Theory of Planned Behavior (TPB) explains that e-commerce influences students' positive attitudes towards entrepreneurship because it is considered efficient, flexible, and has minimal barriers. E-commerce also increases the perception of behavioral control, which is students' belief that they can run a digital technology-based business independently and effectively (Hanung Eka Atmaja, 2021). In addition, e-commerce paves the way for students to validate business ideas without needing significant capital or a physical location. The ease of operating the platform, the automated transaction process, and the support of digital features are factors that reduce barriers to entry into the business world. This directly strengthens accounting students' interest in digital-based entrepreneurship (Reka et al., 2022).

2.3. Accounting Information System on Entrepreneurship

Accounting Information System (AIS) is a system that collects, manages, and presents financial data to support decision-making (Fitriani et al., 2023). Accounting students who master AIS have a competitive advantage in business management because they can make neat, accurate, and timely financial reports. One of the benefits of the convenience offered by AIS is not only to assist in recording transactions, but also to provide real-time information needed to design business strategies that are more responsive to market changes. With the AIS, the recording and financial reporting process becomes more structured, making it easier for students to assess business feasibility and conduct periodic performance evaluations. Accounting Information System makes it easier for students to analyze business performance, financial projections, and cost control. This provides a sense of security and confidence in running their own business. (Kurniawan & Juniarto, 2022) Reinforces that the proper use of AIS can increase managerial effectiveness and minimize the risk of business failure, strengthening students' entrepreneurial interest.

2.4. Entrepreneurial Knowledge on Entrepreneurship

Entrepreneurial knowledge is an in-depth understanding of building, running, and maintaining a business, including managing risks, market strategies, product innovation, and leadership. (Suebuddin, n.d.). This knowledge is obtained from formal learning, training, and field experience. Theory of Planned Behavior (TPB) can be used to discuss how entrepreneurial knowledge influences three aspects, namely positive attitudes, where students understand the benefits and potential success of entrepreneurship. Subjective norms are influenced by encouragement from the environment and mentors, which encourages them to try entrepreneurship. Perceived control is important because, with sufficient knowledge, students can face business challenges. Students with high entrepreneurial knowledge will be more prepared to face risks and have the capacity to strategize effectively. They not only have the intention, but also the mental and technical readiness to start a business. This knowledge is the main provision for acting adaptively and creatively in the dynamic business world. (Suebuddin, 2021).

2.5. Entrepreneurial Interest in Entrepreneurship

Entrepreneurial interest is a strong drive to start a business independently. This interest grows from a combination of attitude, motivation, perception, and environmental influences (Koa & Mutia, 2021). For accounting students, this interest is often influenced by the extent to which they feel ready to become technically and mentally entrepreneurial. Entrepreneurial interest, when viewed using the Theory of Planned Behavior (TPB), explains that entrepreneurial interest is a form of behavioral intention, which is formed from positive attitudes towards business, social support (norms), and belief in self-efficacy (control). Students with a high interest usually also have an orientation to develop business ideas, seek information, and show enthusiasm in small business activities. The academic environment also shapes this interest, especially if students get entrepreneurship training, hands-on practice, and mentor support. Research by Rahma and Murdiansyah (2023) states that an intense interest in students who get training can be a major predictor of success in starting a business if the student has motivation, tries to run a hands-on practice, and, when the student experiences difficulties, can easily get help from a business mentor.

2.6. Thinking Framework and Research Hypothesis

This study uses a planned behavior theory approach to understand the factors that can influence accounting students' interest in entrepreneurship. This theory explains that a person's intention or interest in taking an action arises from three main things: attitudes towards the action, perceived social influence, and individual confidence in their ability to carry it out. E-commerce was chosen as one of the factors because the current digital platform is increasingly open for anyone to start a business online. In addition, the ease of transactions, cost efficiency, and time flexibility are considered capable of creating students' positive attitude towards business opportunities. The more familiar students are with e-commerce, the more likely they are to be interested in building a business independently. In the context of the Theory of Planned Behavior (TPB), SIA shapes perceptions of behavioral control, namely the extent to which students can run a business professionally. Understanding AIS also strengthens positive attitudes towards entrepreneurship because it makes students believe that the financial aspects of the business can be managed efficiently and adequately (Ma'rifatika Septiana & Kholid, 2022). Accounting information systems are considered in this study because accounting students have learned the principles and uses of these systems. The ability to record, manage, and analyze business finances builds students' confidence to run a business with sound financial management. This belief then strengthens the interest in entrepreneurship.

Students with entrepreneurial knowledge, including understanding how to build and develop a business, recognize risks, and develop business strategies, are believed to be more mentally prepared and confident to enter the business world. This knowledge also encourages a positive attitude towards

entrepreneurship and increases courage in facing existing challenges (Shafaira et al., 2024). So, it can be seen that students interested in entrepreneurship can easily improve skills that can later be utilized in the workplace.

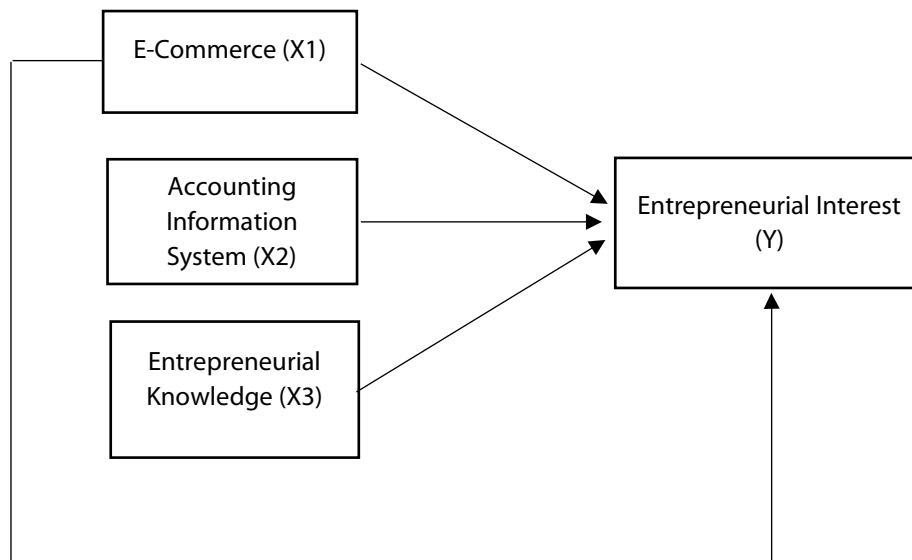


Figure 1. Research Framework

The three variables are expected to influence entrepreneurial interest individually and together. Therefore, this study formulates the following hypothesis:

H1 : E-Commerce has a positive and significant effect on entrepreneurial interest. Accounting Information Systems has a positive and significant effect on entrepreneurial interest. Entrepreneurship knowledge has a positive and significant effect on entrepreneurial interest. E-commerce, Accounting Information Systems, and Entrepreneurial Knowledge positively and significantly affect entrepreneurial interest.

III. Research Method

This research uses a quantitative approach based on the philosophy of positivism, which views reality as something fixed, concrete, measurable, and classified. This approach primarily aims to test hypotheses empirically based on existing theories. Research is conducted deductively, starting from existing theories or concepts, and then derived into hypotheses related to the influence of e-commerce (X1), accounting information systems (X2), and entrepreneurial knowledge (X3) on accounting students' entrepreneurial interest (Y). This research uses quantitative methods to answer questions not supported by previous research. In this case, the results of the research deviate from the results of the research in general. This approach was chosen because it is relevant to the research objectives, which aim to determine the relationship between variables objectively and measurably. On the other hand, this approach also offers high data validity because information is collected systematically through questionnaires. In addition, this study seeks to confirm the theory and provide a new view based on the perspective of accounting students, who are academically prepared to understand the world of business and finance but do not necessarily have an interest in entrepreneurship. Therefore, the results of this study are expected to enrich understanding of the factors that drive entrepreneurial interest and provide practical implications for entrepreneurship education in higher education.

3.1. Population and Sample

The population in this study was all active students of the 2021 batch of S1 Accounting Study Program at the Veteran National Development University of East Java, who had taken Accounting Information Systems and Entrepreneurship courses. The sample of this study was 349 people, calculated based on the Slovin formula, so a sample size of 78 respondents was obtained. The sampling technique used is simple random sampling, which is a random sampling of all population members without considering strata. The reason for using this technique is that in this study, every member of the population has the same opportunity to be selected as a research sample. Although this method reduces the risk of selection bias, the potential for non-response bias can still occur due to online questionnaires distributed via Google Forms via the WhatsApp application. The researcher anticipated this by following up with respondents who had not completed the questionnaire within a specific time limit.

3.2. Types and Sources of Data

This study uses primary and secondary data. Primary data was obtained through distributing questionnaires to respondents who had been determined in the sample. Meanwhile, secondary data was obtained from scientific journals from Sinta and Garuda to ensure the article's credibility. Researchers used the keywords "e-commerce, accounting information systems, entrepreneurial knowledge, entrepreneurial interest" by activating the filter for the last 5 years of the article period. Other sources came from previous research, textbooks, and official documents relevant to the research topics and variables. These two data types aim to enrich the analysis and strengthen the research's theoretical basis. Data sources were also selectively chosen to ensure the quality and credibility of the information used.

3.3. Data Collection Technique

The main instrument used was a Likert scale-based closed questionnaire, with five answer options from "Strongly Disagree" to "Strongly Agree" by scoring each variable with a value of 1 for strongly disagree and 5 for strongly agree. The instrument was developed based on defined variable indicators and validated through validity and reliability tests. Before being distributed, the questionnaire was tested on a few respondents to see the question items' clarity, consistency, and validity level. After initial revisions based on the pilot test results, the instrument was fully utilized in the main data collection. Online questionnaires allow for a wider reach and time efficiency, but researchers still pay attention to data validity by monitoring responses regularly.

3.4. Operational Definition of Variables

According to Imam Machali (2021), an operational definition is an effort to explain how an abstract research variable can be measured concretely. It aims to facilitate the measurement process by establishing clear and specific indicators. Through operational definitions, variables that were previously only theoretical concepts can be translated into forms that are observable and measurable objectively. The operational definitions of the independent and dependent variables in this study are as follows:

a. Independent Variables

According to Imam Machali (2021), independent variables influence or cause changes in other variables, specifically the dependent variable. This study's independent variables are e-commerce, accounting information systems, and entrepreneurial knowledge.

b. Dependent Variable

According to Imam Machali (2021), the dependent variable is the variable that is influenced or affected by the independent variables. In this study, the dependent variable is entrepreneurial interest among accounting students.

3.5. Analysis Technique and Hypothesis Test

Data analysis in this study was carried out using Statistical Package for the Social Sciences (SPSS) version 30 software because it can process various types of data and produce the necessary statistical calculations. The data analysis stage begins with a data quality test of validity and reliability. The validity test measures the extent to which the research instrument can precisely measure the intended variable. (Imam Machali, 2021), and is declared valid if the value of $r_{count} > r_{table}$ at a significance level of 5%. Meanwhile, the reliability test uses the Cronbach's Alpha method to determine the instrument's internal consistency. The instrument is declared reliable if the Cronbach's Alpha value is > 0.7 . The use of accounting information systems (Hildawati, 2024). Furthermore, descriptive statistical analysis was carried out to describe the data obtained from the sample without generalizing to the population. The normality test using the Kolmogorov-Smirnov method is carried out to determine whether the residual data are typically distributed. The classical assumption test is also carried out, which consists of a multicollinearity test (using VIF and Tolerance values), an autocorrelation test (with Durbin-Watson), and a heteroscedasticity test (using the Glejser test).

The hypothesis test used to analyze the relationship between variables is the multiple linear regression test because the independent variables in this study consist of two, namely e-commerce (X1), accounting information systems (X2), and entrepreneurial knowledge (X3), which will be tested for their influence on the dependent variable, namely entrepreneurial interest (Y). Multiple linear regression tests are considered appropriate to determine how much influence two or more independent variables simultaneously or partially have on one dependent variable. The F test is used to determine the simultaneous effect of the independent variables on the dependent variable. In contrast, the t-test partially determines each variable's effect. In addition, the coefficient of determination (R^2) test determines how much the independent variable contributes to explaining the dependent variable. With this analysis stage, the research results are expected to provide an accurate picture of the effect of e-commerce, accounting information systems, and entrepreneurial knowledge on entrepreneurial interest (Y).

3.6. Research Relevance and Implications

This research is expected to contribute practically and theoretically to many parties, one of which is the development of knowledge in the field of accounting, especially accounting information systems and entrepreneurial knowledge so that it can be utilized by other universities to design curriculum or courses that are more in line with the needs of students in the future regarding entrepreneurship and its application to everyday life. In addition, it is hoped that this research can help students understand the importance of having an interest in entrepreneurship related to technological advances so that they can take advantage of other opportunities besides working in the formal sector, and can help reduce the increasing unemployment rate in Indonesia. In addition, students' interest in entrepreneurship can also have significant social impacts, such as reducing dependence on formal employment, creating new jobs, and forming a more economically independent young generation. Therefore, this study's results can potentially support entrepreneurship development policies at the institutional and national levels.

IV. Results and Discussion

This study involved 349 active students of the Accounting Study Program class of 2021 at UPN Veteran East Java as the population. The sampling technique was carried out randomly (simple random sampling) with a total sample of 78 people.

4.1. Description of Respondent Characteristics

This section presents basic information about the respondents' profiles in the research, such as gender and study program origin. These characteristics are important to understand the respondents' background before further analysis of the data obtained. The majority of respondents in this study were female, as many as 44 respondents (56%), while 34 respondents (44%) were male. All respondents are Accounting students of UPN Veteran East Java class of 2021 and expressed an interest in entrepreneurship.

4.2. Validity and Reliability Test

The results of the validity test are presented in Table 1 below.

Table 1. Validity Test

Variables	Statement	Correlation Coefficient	Sig.	r table	Description
E-Commerce	X1.1	0,829	<0.001	0,224	Valid
	X1.2	0,808			
	X1.3	0,699			
	X1.4	0,770			
Accounting Information System	X2.1	0,709			
	X2.2	0,883			
	X2.3	0,676			
	X2.4	0,833			
Entrepreneurship Knowledge	X3.1	0,747			
	X3.2	0,796			
	X3.3	0,721			
	X3.4	0,681			
Entrepreneurial Interest in Accounting Students	Y.1	0,647			
	Y.2	0,809			
	Y.3	0,732			
	Y.4	0,697			
	Y.5	0,597			

The validity test results indicate that all questionnaire items have a correlation coefficient (r count) greater than the r table value (0.224), with significance values less than 0.05. This means that all items in the variables of e-commerce, accounting information systems, entrepreneurial knowledge, and entrepreneurial interest are valid and suitable for further analysis, as they meet the validity requirements.

Table 2. Reliability Test

Variables	Cronbach's Alpha	Results
E-Commerce (X1)	0,771	Reliable
Accounting Information System (X2)	0,779	
Entrepreneurship Knowledge (X3)	0,717	
Entrepreneurial Interest in Accounting Students (Y)	0,733	

The Cronbach's Alpha values for all variables are above 0.7: e-commerce (0.771), accounting information systems (0.779), entrepreneurial knowledge (0.717), and entrepreneurial interest (0.733). These results indicate that the instruments used in this study are reliable and consistent in measuring the respective research variables.

4.3. Descriptive Statistical Test

Table 3. Descriptive Statistical Test

Variable	N	Min	Max	Mean	Std. Deviation
E-Commerce (X1)	78	10.00	20.00	16.7821	2.51048
Accounting Information System (X2)	78	12.00	20.00	16.3590	2.48619
Entrepreneurial Knowledge (X3)	78	10.00	20.00	16.3077	2.49315
Entrepreneurial Interest (Accounting Students) (Y)	78	14.00	25.00	20.9231	2.70050

The analysis results show that all variables have a good data distribution. The highest average score is observed in the Entrepreneurial Interest variable (20.9231), followed by E-Commerce (16.7821), Accounting Information Systems (16.3590), and Entrepreneurial Knowledge (16.3077). These findings indicate that students' interest in entrepreneurship is relatively high.

4.4. Normality Test

Table 4. Normality Test Results

Description	Sig.	Criteria	Conclusion
K-S Test	0.200	0.05	Normal

The Kolmogorov-Smirnov test results show a significance value of 0.200 (> 0.05), indicating that the data is usually distributed and suitable for regression analysis.

4.5. Multicollinearity Test

Table 5. Multicollinearity Test Results

Independent Variable	Collinearity Statistic	
	Tolerance	VIF
E-Commerce (X1)	0.825	1.212
Accounting Information System (X2)	0.933	1.072
Entrepreneurial Knowledge (X3)	0.811	1.233

The results show that all independent variables have a tolerance value > 0.1 and a VIF < 10 , indicating no multicollinearity problem exists in the model.

4.6. Autocorrelation Test

Table 6. Autocorrelation Test Results

Model Summary	
Model	Durbin-Watson
1	1.735

- a. Predictors: (Constant), e-commerce, accounting information system, entrepreneurial knowledge
- b. Dependent Variable: Entrepreneurial interest

The Durbin-Watson value 1.735 falls within the acceptable range (between DU and 4 – DU), indicating no autocorrelation in the regression model.

4.7. Heteroscedasticity Test

Table 7. Heteroscedasticity Test Results

No.	Variables	Sig	Conclusion
1	E-Commerce (X1)	0,642	Heteroscedasticity Free
2	Accounting Information System (X2)	0,637	
3	Entrepreneurship Knowledge (X3)	0,590	

The results show that all variables have a significance value > 0.05, indicating that the model does not experience heteroscedasticity.

4.8. Multiple Linear Regression Analysis

Table 8. Multiple Linear Regression Analysis Results

Model		Coefficients ^a			
		Unstandardized Coefficients		Standardized Coefficients	
		B	Std. Error	Beta	
1	(Constant)	1.873	1.844	1.015	0,249
	E-Commerce	0,412	0,087	4.712	0,000
	Accounting Information System	0,507	0,083	6.102	0,000
	Entrepreneurship Knowledge	0,236	0,089	2.659	0,010

a. Dependent Variable: Entrepreneurial interest

After all prerequisite analyses were met, multiple linear regression analysis was conducted to determine the simultaneous and partial effects of the independent variables on the dependent variable. The analysis results indicate that all three independent variables, namely E-Commerce, Accounting Information Systems, and Entrepreneurial Knowledge, positively affect Entrepreneurial Interest. The regression coefficients for each variable are 0.412, 0.507, and 0.236, respectively.

4.9. Simultaneous Significance Test (F-Test)

Table 9. F-Test Results

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	335,062	3	111,687	36,493	0,000b
	Residuals	226,477	74	3,060		
	Total	561,538	77			

a. Dependent Variable: Entrepreneurial Interest in Accounting Students

b. Predictors: (Constant), E-Commerce, Accounting Information Systems, and Entrepreneurial Knowledge

The F-test results show a significance value of 0.000 (< 0.05) and an F-calculated of 36.493, indicating that the three independent variables simultaneously significantly affect entrepreneurial interest.

4.10. Partial Significance Test (t-Test)

Table 10. t-Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	sig.
		B	Std. Error	Beta		
1	(Constant)	1,873	1,551		1,015	0,313
	E-Commece	0,412	0,087	0,383	4,712	0,000
	Accounting Information System	0,507	0,083	0,466	6,102	0,000
	Entrepreneurship Knowledge	0,236	0,089	0,218	2,659	0,010

a. Dependent Variable: Entrepreneurial Interest in Accounting Students

All independent variables show a significance value less than 0.05, indicating that each variable has a partially significant effect on the dependent variable.

4.11. Coefficient of Determination Test (R²)

Table 11. Coefficient of Determination (R²) Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.772a	0.579	0.580	1.74943

a. Predictors: (Constant), E-Commerce, Accounting Information Systems, and Entrepreneurial Knowledge

b. Dependent Variable: Entrepreneurial Interest in Accounting Students

Hypothesis testing was conducted to examine the effect of the independent variables on the dependent variable by formulating the hypotheses. All hypotheses in this study are accepted, as the significance values are less than 0.05. This indicates that both partially and simultaneously, E-Commerce, Accounting Information Systems, and Entrepreneurial Knowledge significantly influence Entrepreneurial Interest.

4.12. Discussion

4.12.1. Effect of E-Commerce on Entrepreneurial Interest

E-Commerce has a significant effect on accounting students' interest in entrepreneurship. This shows that the first hypothesis is accepted, which indicates that the higher the students' understanding of e-commerce, the greater their interest in starting a business independently. Students feel that e-commerce platforms facilitate the marketing process, digital transactions, and reach a broader market efficiently and cost-effectively. The t-test is used to test the effect of e-commerce variables on entrepreneurial interest partially. The results show the t value of 4.712 > t table 1.991 and a significance value of 0.000 < 0.05, so H₀ is rejected and H₁ is accepted. That is, e-commerce has a positive and significant influence on entrepreneurial interests. This finding aligns with the Theory of Planned Behavior (TPB), especially in attitude towards behavior, where belief in the benefits of an action increases the intention to do it. These results are reinforced by research by (Dirgantara, 2023) and (Maisan & Nuringsih, 2021), which state that e-commerce affects entrepreneurial decisions. It can be concluded that E-Commerce partially plays an important role in encouraging students' interest in starting a digital business.

4.12.2. The Effect of Accounting Information Systems on Entrepreneurial Interest

Accounting Information System (AIS) positively and significantly affects accounting students' entrepreneurial interest. This finding shows that the second hypothesis is accepted, which means that the higher the students' understanding of AIS, the greater their willingness to run a business independently. SIA is considered very helpful in recording transactions, making financial reports, and facilitating business decisions objectively and accurately. Based on the t-test, the calculated t value is $6.102 > t_{table} 1.991$, and the significance value is $0.000 < 0.05$, then H_0 is rejected and H_2 is accepted. This shows that students' understanding of AIS significantly increases their interest in entrepreneurship. These results align with the theory of planned behavior (TPB) regarding the perceived behavioral control component. When individuals feel they have control and the ability over an action, the intention to do so also increases. This research aligns with the study of Marcelina and Restuti (2023). Thus, SIA partially plays an important role in shaping student confidence to start and manage a business professionally.

4.12.3. Effect of Entrepreneurship Knowledge on Entrepreneurial Interest

Entrepreneurial knowledge significantly affects accounting students' interest in starting a business. This shows that the third hypothesis is accepted. Students with entrepreneurial knowledge can identify market opportunities, develop business strategies, and understand the risks that may occur. This knowledge increases their confidence and readiness to run a business. The t-test results show the t value of $2.659 > t_{table} 1.991$, with a significance value of $0.010 < 0.05$, then H_0 is rejected and H_3 is accepted. A positive and significant influence between entrepreneurial knowledge and entrepreneurial interest partially exists. This finding aligns with TPB in attitude and intention to act, where the higher a person's knowledge about an action, the greater the intention to do it. This finding is also reinforced by the research of Nuriah and Mayangsari (2022) and Susilawaty (2022). In other words, entrepreneurial knowledge partially encourages students' readiness to run a business independently.

4.12.4. The Effect of E-Commerce, Accounting Information Systems, and Entrepreneurial Knowledge on Entrepreneurial Interest

If E-Commerce, Accounting Information Systems, and Entrepreneurial Knowledge are analyzed, the results explain that the three variables significantly affect entrepreneurial interest in accounting students. The F test results show the calculated F value of 36.493 with a significance value of $0.000 < 0.05$, then H_0 is rejected and H_4 is accepted. This shows that the three variables together have a strong influence on student interest in entrepreneurship. The R Square value of 0.597 indicates that the three independent variables can explain 59.7% of the variation in entrepreneurial interest. In comparison, the remaining 40.3% is influenced by other factors outside the model, such as family background, social environment, and organizational experience. The Theory of Planned Behavior corroborates the results of this study (TPB) framework. E-commerce supports a positive attitude towards entrepreneurship, SIA provides perceived control over actions, and Entrepreneurship Knowledge forms subjective norms and personal readiness. It can be concluded that the three independent variables simultaneously form a strong foundation in increasing students' interest in entering the entrepreneurial world.

V. Conclusion

Based on the results of the analysis that has been done, it can be concluded that E-Commerce (X_1), Accounting Information Systems (X_2), and Entrepreneurial Knowledge (X_3) have a positive and significant effect on Entrepreneurial Interest (Y) among students of the Accounting Study Program at the Veteran National Development University of East Java. This finding is appropriate when examined using the Theory of

Planned Behavior (TPB), which explains how individuals make decisions in acting. In this case, explaining entrepreneurial knowledge to accounting students is very important to help students understand AIS, E-commerce, and entrepreneurial knowledge as an ability for entrepreneurship. Theory of Planned Behavior (TPB) discusses beliefs about individuals' ability to perform a behavior and decision-making, in this case, entrepreneurship, which utilizes the technology and abilities that students already have. This research is expected to contribute theoretically and practically. The theoretical contributions are related to the necessity of scientific research in accounting, especially in the technology of accounting information systems and entrepreneurship. In addition, practical benefits can be applied to e-commerce technology service providers to improve quality and facilitate users in entrepreneurship. SIA can provide other conveniences by offering the convenience of recording financial statements in a more structured manner to reduce the risk of errors in recording and facilitate the performance of using SIA itself. Entrepreneurship also has a very significant impact on reducing the unemployment rate in Indonesia. It can provide a path to open job vacancies for new generations who continue to emerge to take advantage of work opportunities other than working in the formal sector.

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