

The Effect of Self Efficacy, Income Expectations, Entrepreneurship Education, E-Commerce, and Use of Accounting Information Systems on Decision Making for Entrepreneurship

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Abstract: This study aims to obtain empirical evidence of the effect of self-efficacy, income expectations, entrepreneurship education, e-commerce, and the use of accounting information systems on decision making for entrepreneurship students of the Accounting Study Program, Faculty of Economics and Business, Udayana University. The data collection method in this study was using a questionnaire. The research population was 289 students of the Accounting Study Program, Faculty of Economics and Business, Udayana University. The sample was determined using the calculation method with the Slovin formula so that 168 students were obtained. Research respondents are students of the Accounting Study Program, Faculty of Economics and Business, Udayana University. The data analysis technique used is multiple linear regression analysis. The results of this study indicate that self-efficacy, income expectations, entrepreneurship education, e-commerce, and the use of accounting information systems have a positive and significant effect on decision making for entrepreneurship.

Keywords: Self-Efficacy, Income Expectations, Entrepreneurship Education, E-Commerce, Accounting Information Systems, Entrepreneurship.

I. INTRODUCTION

The weakening Indonesian economy caused by the Covid-19 pandemic could potentially affect new graduates entering the workforce. The number of open unemployment according to the highest education completed is dominated by Vocational High School 11.45 percent, followed by Senior High School 8.55 percent, University 6.97 percent, Diploma 6.61 percent, Junior High School 5.87 percent, and Elementary School below 3.13 percent (Central Jakarta Statistics Agency, 2021). Judging from the data, the percentage of unemployed who graduated from the university is quite large.

To become an employee during the current pandemic will be very difficult because competition is not only between new graduates, but also with job seekers who have been laid off due to the impact of Covid-19. The tendency to work in other people's companies or become employees is due to their creativity and courage. There is still very little opportunity to create new jobs, besides that a fixed salary and social status are also other reasons (Pratiwi, 2016). So, students need to be directed and supported not only oriented as job seekers, but also can create jobs (job creators) for others. With their accounting knowledge, accounting study program students actually have more value and better financial management competencies compared to other study program students (Pamungkas, 2017).

Udayana University, especially the Faculty of Economics and Business, has made efforts to foster student entrepreneurship desires. Entrepreneurship programs that have been launched, starting from establishing a Carrier Development Center (CDC) and Entrepreneurship Development Center (EDC), forming UKM Udayana Young

Entrepreneurship Center (UYEC), holding entrepreneurship seminars, bringing in figures who have achieved success in entrepreneurship, including entrepreneurship courses, into the education curriculum, forming the Young Entrepreneurial Organizations, organizing the Entrepreneurship Student Creativity Program. The entrepreneurship program that was launched aims to facilitate students who wish to carry out entrepreneurial activities by providing capital and entrepreneurship training.

The lack of student interest in the field of entrepreneurship and considers entrepreneurship to be heavier than working as an employee at an existing company (Pratiwi, 2016), has resulted in a low number of young entrepreneurs emerging so that it is necessary to cultivate an interest in becoming an entrepreneur in a student. Currently, the number of entrepreneurs in Indonesia has only reached 3.47 percent of the total population. This ratio is still lower than other countries such as Singapore 8.76 percent, Malaysia 4.74 percent, China 10 percent, Japan 11 percent, and the United States 12 percent (Ministry of Cooperatives and SMEs, 2021).

According to (Maulana et al., 2008) entrepreneurs are people who have the courage to take risks to open a business in various opportunities. Having the courage to take risks means being mentally independent and daring to start a business without being overwhelmed by fear or anxiety even in uncertain conditions. The characteristics of entrepreneurs are high motivation, good at taking advantage of opportunities, able to innovate, creative, and dare to take risks, so entrepreneurs play an important role in advancing the economy of a country.

According to (Moekijat, 2005), there are two sources of motivation that can influence the desire and interest in entrepreneurship, namely internal motivation and external motivation. Internal motivation is anything related to the drive that comes from within, such as the goal of a person doing something on his own accord, and considering the strengths that exist in the individual. While external motivation is anything related to encouragement that comes from outside or the individual's immediate environment (Pratiwi & Wardana, 2016). Factors that can motivate a person internally such as self-efficacy, income expectations, and tolerance for risk. While the factors that can motivate a person externally such as family environment, entrepreneurship education, e-commerce, and accounting information systems.

Entrepreneurial decisions are behaviors with high involvement (high involvement) because in making decisions it will involve believing in one's own abilities (self-efficacy), and being positive (Widayoko, 2016). Believing in one's own abilities can be a strong basis for every individual, the relation with entrepreneurial intentions is belief in oneself that makes individuals believe in their decision to become an entrepreneur or not. Self-efficacy is an individual's belief in his ability to organize and carry out tasks effectively and efficiently, so that he can achieve a goal where the individual is able to face all challenges and is able to predict how much effort is needed to achieve that goal (Kurniawan et al., 2016).

One of the reasons someone is interested in entrepreneurship is because entrepreneurship has the possibility of generating higher income. Entrepreneurial income is not limited but also difficult to predict, sometimes above expectations but can be well below expectations. Income expectation is a person's expectation of the income he will get from his work (Sari, 2017). The results of entrepreneurship depend on how one's efforts in realizing the desired income. Individuals who have high income expectations in entrepreneurship compared to working as employees have great potential for a career as an entrepreneur.

One of the drivers of a country's entrepreneurial growth lies in the role of universities through entrepreneurship education. The university is currently supporting students to raise awareness of the importance of entrepreneurship. The existence of entrepreneurship courses can be evidence that entrepreneurship education is considered important to be given to all students. Entrepreneurship education can direct the behavior, interests, motivation, and mindset of students. The university as a facility provider will not achieve the goal of being able to produce graduates who want to be entrepreneurs if it is not accompanied by the interest of the students themselves.

In the current era of globalization, with increasingly sophisticated technological developments and also influencing the development of buying and selling transactions. Of course, it will provide business opportunities for entrepreneurs to make sales more broadly and practically, and get bigger profits. Applications that can facilitate these transactions are known as electronic commerce (e-commerce). E-commerce is an innovation in the entrepreneurial world, the development of this model is based on a network or internet (Fauzi, 2020). E-commerce opens up opportunities for everyone to become entrepreneurs, because it easily connects people widely. So that e-commerce becomes one of the solutions that can be used in entrepreneurship with relatively low capital.

In a business must have data records, which are a source of information in decision making by an entrepreneur. One of the presenters of information is accounting, where accounting is a tool to inform the state of a company or organization (Prameswari, 2017). As a tool in processing data and finance, accounting requires a system that can convey information to those who need it, namely the Accounting Information System (AIS). AIS is a collection of components and elements that are designed in such a way and contain financial information that has been collected and is useful in financial processing (Anggi Prameswari, 2017). An entrepreneur should understand AIS, because using AIS can increase efficiency and effectiveness in decision making so that it is possible to obtain maximum profits (Margareta & Setiawati, 2019).

Based on several previous studies, research conducted by (Pamungkas, 2017) showing a positive and significant influence on self-efficacy, entrepreneurship education and income expectations on interest in entrepreneurship. In contrast to the research conducted by (Adirestuty, 2017) with the results showing that self-efficacy has a negative effect on learning motivation. Research conducted by (Muzakka, 2014) with the results showed that entrepreneurial knowledge had a negative effect on interest in entrepreneurship. Research conducted by (Setiawan, 2016) shows that income expectations, family environment, and entrepreneurship education have a positive effect on interest in entrepreneurship. While the research conducted by (Sukanti, 2016) with the results showed that education and courage had a positive effect, but income expectations had no effect on interest in entrepreneurship.

Research conducted by (Prameswari, 2017) shows that there is a positive and significant influence on e-commerce and accounting information systems in making decisions for entrepreneurship. Similar to the research conducted by (Margareta & Setiawati, 2019) that there is a significant influence of e-commerce and accounting information systems in making decisions for entrepreneurship. However, it is different from the research conducted by (Kim et al., 2008) with the results showing that risk perception has a negative effect on intentions to use e-commerce. Similar to research conducted by (Fatmawati, 2017) that user involvement in the process of developing accounting information systems has a negative effect on accounting information systems. Due to differences in the results of previous research, the researchers are interested in conducting research on decision-making for entrepreneurship. With reference to research conducted by (Prameswari, 2017) regarding the influence of e-commerce and the use of accounting information systems in decision making for entrepreneurship.

II. CONCEPTUAL MODEL AND HYPOTHESES

The motivation theory is the tendency to act depending on the strength or expectations of each individual, one of the sources of motivation is internal motivation. Internal motivation is an encouragement that is accompanied by belief in a person to achieve certain goals, with this belief will foster motivation within oneself. Self-efficacy is the belief that a person is able to carry out certain behaviors to achieve certain goals (Ormrod Jeanne, 2008). Confidence in a person, of course, will be very important in carrying out a profession. A person who chooses a profession to become an entrepreneur has high self-efficacy for entrepreneurship, with strong self-efficacy, someone will be more confident in what he is doing and there is no doubt when taking action for entrepreneurship. Strong encouragement from within is needed to build a business.

Research conducted by (Pamungkas, 2017) states that choosing a job to become an entrepreneur must have high self-efficacy or confidence to be able to run and manage his business. The higher a person's self-efficacy, the more likely he is to become an entrepreneur. Research conducted by (Mustofa, 2014), (Indra Lesmana, 2019) and (Pamungkas, 2017) empirically proves that there is a positive and significant effect of self-efficacy on interest in entrepreneurship. The results of the study are also in line with research conducted by (Kickul, Jill R., 2013) where self-efficacy has a positive effect on entrepreneurial interest of middle or high student and entrepreneurial interest of MBA student.

H₁: Self efficacy has a positive effect on decision making for entrepreneurship.

The motivation theory can be classified into several major theories, one of which is the theory of satisfaction (content theory). This theory describes the needs that can increase and encourage one's enthusiasm and desire at work. Motivation theory (Vroom, 1964) explains, the high and low motivation of a person is determined by three components, one of which is the expectation (hope) for a success. According to (Paulus Patria, 2014) income expectations are expectations to earn higher incomes. Someone chooses a job cannot be separated from the consideration of income earned to meet primary, secondary, and tertiary needs. Someone who is an entrepreneur wants a greater income than being an employee, the higher the expected income through entrepreneurship, the higher a person's interest in entrepreneurship.

The results of the study (Setiawan, 2016) reveal that income expectations have a significant positive effect on entrepreneurial interest. The higher income expectations, the greater a person's interest in entrepreneurship. The results of the study are also in line with those conducted by (Sari, 2017), (Hamdani, 2020) and (Utami, 2017) which show that the income expectation variable has a positive effect on student entrepreneurship interest.

H₂: Income expectations have a positive effect on decision making for entrepreneurship.

The motivation theory (Herzberg, 1966) states that one of the factors driving a person to try to achieve satisfaction and distance himself from dissatisfaction is the hygiene factor. Hygiene factors are factors that come from outside the individual (extrinsic factors), namely the relationship between humans, and environmental conditions. In addition to the family environment, the educational environment also plays a role in encouraging someone to try. Education is the ability of a person to memorize, remember, understand or repeat information that has been given (Djaali, 2012). While entrepreneurship is defined as the ability to think creatively and behave as a basis for facing life's challenges (Suryana, 2013). An entrepreneur will not succeed if he does not have the knowledge, ability, and will. There is a will, but without the ability and knowledge, it will be difficult to develop and succeed. Education and knowledge and skills through practical courses that have been obtained so far are the basic capital for entrepreneurship.

Research conducted by (Suhartini, 2011) concluded that education has a positive effect on interest in entrepreneurship. The same result is also obtained from research (Turker, D. & Selcuk, 2008) where the variable of entrepreneurship education has a positive effect on a person's interest in entrepreneurship. Research conducted by (Sukanti, 2016) shows that education and courage have a positive effect on interest in entrepreneurship.

H₃: Entrepreneurship education has a positive effect on decision making for entrepreneurship.

The Theory of Planned Behavior (TPB) explains that individual behavior can be influenced by individual intentions. Behavioral intentions are influenced by several things, one of which is control belief which is an individual's belief about the existence of things that support his behavior, and one of the rapidly developing technologies that can support behavior is e-commerce. E-commerce is a medium of electronic commerce. The benefits obtained by implementing e-commerce are that it can reach communication costs between business owners and consumers more quickly, cheaply and can play an important role in making entrepreneurial decisions. E-commerce can also increase the speed and accuracy of information and can help save operational costs. (Susanto, 2009) states that e-commerce describes the process of buying, selling, transferring, or exchanging products, both goods or services and information through computer networks, namely the internet throughout the world.

The results of the study (Saragih, 2013) explain that e-commerce has a positive and significant influence because e-commerce provides benefits so that it can improve performance. The same result is also proven by research conducted by (Anggi Prameswari, 2017) and (Hamdani, 2020) that e-commerce has a positive effect on decision making for entrepreneurship. The higher the knowledge gained about e-commerce, the more students' interest in making decisions to carry out entrepreneurship activities will increase.

H₄: E-commerce has a positive effect on decision making for entrepreneurship.

Technology that plays an important role today, especially in the field of entrepreneurship is the use of accounting information systems. In accordance with the Theory of Planned Behavior (TPB), that behavioral intentions are influenced by one of the control beliefs which are individual beliefs about the existence of things that support their behavior. And the accounting information system is a system that is indispensable in the financial sector, especially in the field of entrepreneurship. Accounting information systems are records and reports designed to provide financial information for business activity managers, improve information generated by pre-existing systems, and improve accounting controls and assist in internal checks.

An accounting information system is a system that is useful in making and providing forms, records and reports that are very important in producing financial information needed for decision making. The results of research conducted (Prastika, 2014) state that the use of accounting information systems has a positive and significant effect on company performance, especially in entrepreneurship. According to (Baig, A. H., Gururajan, 2011) information technology is one of the means to improve company and business performance. Research conducted by (Ismail, 2007) states that Accounting Systems Information has a positive effect on producing information on manufacturing SMEs in Malaysia. Similar to research (Amrul, 2005) which states that technological developments have a broad influence on business

aspects. The magnitude of the benefits derived from the use of information technology makes technology increasingly accepted as something that must be used in business.

H₅: The use of accounting information systems has a positive effect on decision making for entrepreneurship.

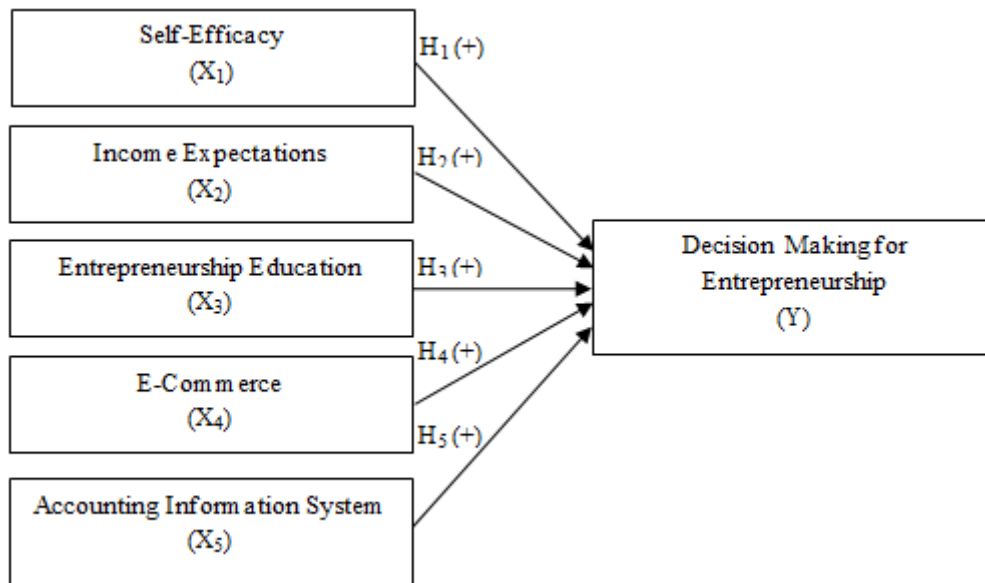


Figure 1: Conceptual Model

III. RESEARCH METHODS

The type of research used in this research is associative research with causality type. This research was conducted at the Faculty of Economics and Business, Udayana University. The population in this study were undergraduate students of the Accounting Study Program, Faculty of Economics and Business, Udayana University class 2017, while the total population was 289 students. This study uses non-probability sampling with purposive sampling technique. Sampling in this study used calculations with the Slovin formula.

$$n = \frac{289}{1 + (289)(0,05)^2}$$

$$n = 167,77 = 168 \text{ (rounded up)}$$

Based on these calculations, it is known that the value of $N = 289$ and the value of $n = 168$ which is calculated by the Slovin formula. So the samples taken were 168 students as research respondents. The data collection method used in this study was participant observation, namely questionnaires and interviews. The questionnaire used in this study used a modified Likert scale with a score of one to four. The data analysis technique used is multiple linear regression analysis.

IV. RESULTS AND DISCUSSION

The return rate for the questionnaire is 100 percent. Based on the collected questionnaires, all questionnaires were filled out properly by the respondents so that all questionnaires could be used. Based on the 168 questionnaires used, it can be described the characteristics of the respondents based on the demographics described by gender, age, program, and business ownership. The demographic data can be described as follows.

TABLE 1: RESPONDENT CHARACTERISTIC

No	Respondent Characteristic	Total	Percentage (%)
1	Based on Gender		
	Male	59	35,1
	Female	109	64,9
	Total	168	100

2	Based on Age		
	20 years old	5	3,0
	21 years old	140	83,3
	22 years old	23	13,7
	Total	168	100
3	Based on Program		
	Regular (Morning shift in Bukit Jimbaran)	84	50,0
	Regular (Evening Shift in Denpasar)	84	50,0
	Total	168	100
4	Based on the Business Ownership		
	Owning a busniess	55	32,7
	Not owning a business	113	67,3
	Total	168	100

Source: *Primary data*

Based on Table 1, it can be seen that the majority of respondents in this study were female, amounting to 109 people (64.9 percent), while respondents with male sex were 59 people (35.1 percent). Based on age, the lowest number of respondents, namely respondents aged 20 years as many as 5 people (3.0 percent) while respondents aged 21 years dominated the others, namely 140 people (83.3 percent), and respondents aged 22 years as many as 23 people (13.7 percent). It can be concluded that most of the respondents in this study were aged between 21 years. Respondents with the Regular Morning/Bukit program and respondents with the Regular Evening/Denpasar program had the same number of 84 people (50.0 percent). Respondents with the most dominating status of not owning a business were 113 people (67.3 percent). Compared to respondents with the status of having the least business, 55 people (32.7 percent).

TABLE 2: RESULTS OF MULTIPLE LINEAR REGRESSION ANALYSIS

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-0.032	2.529		-0.013	0.990
Self-Efficacy (X ₁)	0.503	0.077	0.401	6.548	0.000
Income Expectations (X ₂)	0.207	0.062	0.189	3.347	0.001
Entrepreneurship Education (X ₃)	0.184	0.056	0.186	3.271	0.001
E-Commerce (X ₄)	0.211	0.075	0.162	2.822	0.005
Accounting Information System (X ₅)	0.161	0.072	0.143	2.249	0.026
R Square			0.575		
Adjusted R Square			0.561		
F count			43.754		
F Significance			0.000		

Source: *Primary data processed, 2021*

Based on the results of multiple linear regression analysis as shown in Table 2, the following regression equation can be made. $Y = -0,032 + 0,503X_1 + 0,207X_2 + 0,184X_3 + 0,211X_4 + 0,161X_5$

The Effect of Self Efficacy on Decision Making For Entrepreneur (X₁)

The first hypothesis states that self-efficacy has a positive effect on decision making for entrepreneurship. Based on the results of the analysis of the effect of self-efficacy on decision-making for entrepreneurship, the significance value of the t-test is 0.000, which is smaller than the 0.05 level of significance. This shows that self-efficacy has an effect on decision making for entrepreneurship. The regression coefficient is positive at 0.503. This means that self-efficacy still shows a positive direction in making decisions for entrepreneurship. The first hypothesis (H₁) which states that self-efficacy has a positive effect on decision making for entrepreneurship is accepted. The results of this study indicate that the existence of

self-efficacy has an influence on decision making for entrepreneurship which is one of the benchmarks for the success of an entrepreneur in managing his business. The success of managing a business is caused by internal factors, namely through the individual's attitude towards his business.

This is in accordance with what is described in the Motivation Theory where the tendency to act in a certain way depends on the strength or expectation that the action will be followed by a certain thing for each individual. This attitude is understood as a self-confidence which becomes an impetus to give the best results for his business. Aspects that need to be considered for someone in entrepreneurship is self-confidence that someone is able to carry out certain behaviors to achieve their goals. Through the results obtained, it can be concluded that the 2017 undergraduate students of the Accounting Study Program, Faculty of Economics and Business, Udayana University have high self-efficacy. The results of this study are in line with research conducted by Mustofa (2014), research conducted by Indra Lesmana (2019) and research conducted by Pamungkas (2017) which concluded that self-efficacy has a positive and significant effect on decision making for entrepreneurship.

The Effect of Income Expectations on Decision Making for Entrepreneurship (X₂)

The second hypothesis states that income expectations have a positive effect on decision making for entrepreneurship. Based on the results of the analysis of the effect of income expectations on decision making for entrepreneurship, the significance value of the t test is 0.001 which is smaller than the 0.05 level of significance. This shows that income expectations have an effect on decision making for entrepreneurship. The regression coefficient is positive at 0.207. This means that fixed income expectations show a positive direction in making entrepreneurial decisions. The second hypothesis (H₂) which states that income expectations have a positive effect on decision making for entrepreneurship is accepted.

The results of this study indicate that the existence of income expectations has an influence on decision making for entrepreneurship which is one of the benchmarks for the success of an entrepreneur in managing his business. One of the major theories of motivation theory is the theory of satisfaction (content theory), this theory is a model used to explain the needs for income that can increase and encourage one's enthusiasm and desire at work. In this case, it is related to one of the factors that influence the interest and behavioral intention of an individual to make decisions as an entrepreneur, that factor is income expectations.

The existence of an expectation on individuals who want high income can be a driving force in increasing decision making for entrepreneurship. The higher one's expectations of income generated from entrepreneurship, the higher one's decision to become an entrepreneur, because entrepreneurship can have high income depending on the business he does. Through the results obtained, it can be concluded that the 2017 undergraduate students of the Accounting Study Program, Faculty of Economics and Business, Udayana University have high income expectations. The results of this study are in line with research conducted by (Sari, 2017), research conducted by (Hamdani, 2020) and research conducted by (Utami, 2017) which concludes that income expectations have a positive and significant effect on decision making for entrepreneurship.

The Effect of Entrepreneurship Education on Decision Making for Entrepreneurship (X₃)

The third hypothesis states that entrepreneurship education has a positive effect on decision making for entrepreneurship. Based on the results of the analysis of the influence of entrepreneurship education on decision-making for entrepreneurship, the t-test significance value is 0.001 which is smaller than the 0.05 level of significance. This shows that income expectations have an effect on decision making for entrepreneurship. The regression coefficient is positive at 0.184. This means that fixed income expectations show a positive direction in making entrepreneurial decisions. The third hypothesis (H₃) which states that entrepreneurship education has a positive effect on decision making for entrepreneurship is accepted.

The results of this study indicate that entrepreneurship education has an influence on decision making for entrepreneurship. The theory of motivation (Herzberg, 1966) states that one of the factors driving a person to try to achieve satisfaction and certain goals and distance himself from dissatisfaction is the hygiene factor. Hygiene factors are factors that come from outside the individual (extrinsic factors). Entrepreneurship education can be a driving force for students majoring in accounting to grow their entrepreneurial desires. Entrepreneurship education obtained by students in higher education can motivate students in choosing a career as an entrepreneur.

An entrepreneur will not succeed if he does not have the knowledge, ability, and will. There is a will, but without the ability and knowledge, it will be difficult to develop and succeed. Through the results obtained, it can be concluded that the 2017 undergraduate students of the Accounting Study Program, Faculty of Economics and Business, Udayana University have high knowledge of entrepreneurship education. The results of this study are in line with research conducted by Suhartini (2011), and research conducted by Turker, D. & Selcuk (2008) which concludes that entrepreneurship education has a positive and significant effect on decision making for entrepreneurship.

The Effect of E-Commerce on Decision Making For Entrepreneur (X₄)

The fourth hypothesis states that e-commerce has a positive effect on decision making for entrepreneurship. Based on the results of the analysis of the influence of e-commerce on decision-making for entrepreneurship, the significance value of the t-test is 0.005, which is smaller than the 0.05 level of significance. This shows that e-commerce has an effect on decision making for entrepreneurship. The regression coefficient is positive at 0.211. This means that e-commerce continues to show a positive direction in making entrepreneurial decisions. The fourth hypothesis (H₄) which states that e-commerce has a positive effect on decision making for entrepreneurship is accepted.

The Theory of Planned Behavior (TPB) explains that individual behavior can be influenced by individual intentions. Behavioral intentions are influenced by several things, one of which is control belief which is an individual's belief about the existence of things that support his behavior. E-commerce is a technology that is very rapidly developing and capable of supporting behavior, which is a medium of electronic commerce. The application of e-commerce has a positive influence on individual performance in expanding business marketing. In addition, the benefits obtained by implementing e-commerce can reach the cost of communication between business owners and consumers more quickly, cheaply and can play an important role in making decisions for entrepreneurship. The existence of e-commerce which is increasingly frequent and very easy to use to carry out various activities including entrepreneurship can be one of the drivers in increasing student desire in making decisions for entrepreneurship. Moreover, nowadays students cannot be separated from social media, and automatically e-commerce will be the right medium to run a business.

Through the results obtained, it can be concluded that undergraduate students of the Accounting Study Program, Faculty of Economics and Business, Udayana University class of 2017 already know the benefits of using e-commerce in entrepreneurship activities and have used e-commerce in various activities. These results are in line with research conducted by Saragih (2013), research conducted by Anggi Prameswari (2017) and research conducted by Hamdani (2020) which concludes that e-commerce has a positive and significant effect on decision making for entrepreneurship.

The Effect of Accounting Information Systems on Decision Making for Entrepreneurship (X₅)

The fifth hypothesis states that the accounting information system has a positive effect on decision making for entrepreneurship. Based on the results of the analysis of the influence of accounting information systems on decision making for entrepreneurship, the significance value of the t test is 0.026, which is smaller than the 0.05 level of significance. This shows that accounting information systems have an effect on decision making for entrepreneurship. The regression coefficient is positive at 0.161. This means that the accounting information system still shows a positive direction in making entrepreneurial decisions. The fifth hypothesis (H₅) which states that accounting information systems have a positive effect on decision making for entrepreneurship is accepted.

The results of this study indicate that the use of accounting information system technology has an influence on decision making for entrepreneurship, because using the latest technology will facilitate the transaction process in the business and the recording process, both financial and non-financial. The Theory of Planned Behavior (TPB) explains that individual behavior can be influenced by individual intentions. Behavioral intentions are influenced by several things, one of which is control belief which is an individual belief about the existence of things that support his behavior. The existence of an understanding of the use of accounting information systems will facilitate and support the behavior of all activities in running the business, so of course with this convenience it will increase a person's desire to be entrepreneurship and by using accounting information systems. The higher one's understanding of accounting information systems, the higher the desire to apply it in life, namely in entrepreneurship and automatically increase one's desire to be entrepreneurship.

It can be concluded that the 2017 undergraduate students of the Accounting Study Program, Faculty of Economics and Business, Udayana University have a high understanding of accounting information systems. The results of this study are in line with research conducted by Prastika (2014), and research conducted by Ismail (2007) which concludes that the use of accounting information systems has a positive and significant effect on decision making for entrepreneurship.

V. CONCLUSION AND SUGGESTIONS

The theoretical implication in this study illustrates that the support for the Motivation Theory and Theory of Planning Behavior (TPB) can explain the effect of self-efficacy, income expectations, entrepreneurship education, e-commerce and the use of accounting information systems on decision making for entrepreneurship. The results of the tests carried out in this study stated that self-efficacy, income expectations, entrepreneurship education, e-commerce and the use of accounting information systems had a positive effect on decision making for entrepreneurship. Testing can contribute to the development of science, especially entrepreneurship, because the use of e-commerce technology and sophisticated accounting information systems can improve decision-making for entrepreneurship, so as to increase the number of entrepreneurs in Indonesia. The practical implications of this research are the results of the analysis on the effect of self-efficacy, income expectations, entrepreneurship education, e-commerce and the use of accounting information systems on entrepreneurial decision-making. Udayana University's business, but can also help entrepreneurs in making decisions to use technology, namely e-commerce and accounting information systems. So that entrepreneurs can improve performance and operating profits. For future research, it is recommended to use different, more comprehensive faculties and universities, which are not only limited to students of the Accounting Study Program. Further research can also add other variables such as internal factors or other external factors.

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