

The Impact of Profit Expectations and Accounting Information Systems Understanding on Entrepreneurial Interest

Endrawati^{1*}, Elfitri Santi², Gustati³, Fitra Oliyan⁴, Suci Rahmadani⁵

1,2,3,4,5 Politeknik Negeri Padang, Padang, Indonesia

**Corresponding author: Endrawati*

Corresponding email: endrawati@pnp.ac.id

ARTICLE INFO

Article history:

Received 07 September 2023

Accepted 25 October 2023

Available Online 31 October 2023

ABSTRACT

The purpose of this study was to see the effect of expected earnings and understanding of accounting information systems on students' interest in entrepreneurship. This research uses quantitative methods through a survey approach and multiple linear regression. Purposive sampling is the sampling technique used. The sample in this study consisted of 203 students majoring in accounting at the Politeknik Negeri Padang. Students majoring in accounting at Politeknik Negeri Padang had a significantly positive relationship between the profit expectation variable and their interest in entrepreneurship. Students' interest in entrepreneurial will be piqued to a greater extent if there is a greater expectation of student-generated profit. Understanding accounting information systems, however, has little impact on a person's desire in starting a business. This shows that not all students who have a solid understanding of accounting information systems are interested in entrepreneurial spirit, and that only a small number of persons can easily understand and apply accounting information systems to entrepreneurial. Simultaneously, profit expectations and understanding of accounting information systems affect interest in entrepreneurship. This shows that profit expectations and an understanding of accounting information systems together can increase students' interest in entrepreneurship.

Keywords: profit expectations, accounting information systems, and interest in entrepreneurship, theory of planned behavior

© 2023 The Author(s). Published by International Ecsis Association. This is an open access article under the Creative Commons Attribution-ShareAlike 4.0 International License.



<https://doi.org/10.55980/ebasr.v2i3.79>

1. Introduction

The government, in improving the country's economy, has made various efforts, one of which is to produce as many entrepreneurs as possible because job vacancies will be widely available if many people become entrepreneurs by opening a business. This can reduce the existing unemployment rate, reduce the poverty rate, and bring prosperity to all Indonesians. The government recently issued Presidential Regulation Number 2 Year (2022) concerning the development of national entrepreneurship for 2021–2024. This regulation was issued as a breakthrough in increasing community economic growth through increasing the entrepreneurial ratio in Indonesia. Minister of cooperatives and SMEs Teten Masduki (2022) stated that the presidential regulation on national entrepreneurship is very important in catching up with the number of entrepreneurs in Indonesia,

which has only reached 3.18%. The government is targeting an increase in the growth of the entrepreneurial ratio of 3.95% in 2024 with the aim of making the structure of the national economy more robust. According to Bergner et al. (2021) entrepreneurship is seen as an effective way to ensure economic development and competitiveness. Based on data from the Central Bureau of Statistics for West Sumatra Province, seen from the average unemployment rate in February 2020 to August 2022, the number of unemployed at the diploma and university level in West Sumatra Province is quite high (BPS Sumatra Barat, 2022). The university has the highest average open unemployment rate from 2020 to 2022 based on education completed, with a percentage of 9.04%. The lowest open unemployment rate can be seen from 2020 to 2022 based on the education completed in elementary school and below, which is 3.63%. The diploma education level also has a fairly high percentage, namely 8.60%. This result needs special attention because a higher level of education should be able to provide greater opportunities to get a job than those with lower levels of education. The main cause of unemployment is the lack of entrepreneurial skills and interest among young people, and for developing country economies, entrepreneurial activities can reduce unemployment, especially for graduates (Amofah et al., 2020).

Entrepreneurial interest is someone's desire or determination to establish a new business and who consciously plans to make it happen in the future (Phong et al., 2020; Thompson, 2009). Investigating and understanding entrepreneurial interests can enhance our understanding of how entrepreneurs develop and emerge (Engle et al., 2010). Entrepreneurs, when they want to start a business, certainly have expectations of profits from the business they will run. According to Pesaran & Weale (2006), expectations are expectations or beliefs held by a person subjectively about the results he will receive in the future. According to Maulita et al. (2019), profit is the excess income earned by an entrepreneur minus costs in return for producing goods and services during one accounting period. How much profit will be generated is one of the things that will be considered when someone decides to do entrepreneurship. Efendi & Yudhati (2017) state that a person will be more interested in becoming an entrepreneur if he gets higher profits. Scarborough & Cornwall (2019) state that the reason someone is driven to become an entrepreneur is because they can get unlimited profits, do what they like, and become more independent. According to Burkman & Brezin (1981) and Mattila & Wirtz (2006), expectations have three levels, namely high, medium, and low, so that the expectations of an entrepreneur in obtaining high profits in entrepreneurship are high, medium, and low. In the planning stage, people who have a good understanding of accounting information systems will logically have a high interest in starting a business (Sari & Pravitasari, 2022), compared to people who do not have a good understanding of accounting information systems. A business will, of course, make a lot of transactions, both sales and purchases. These transactions will be recorded later with the aim of obtaining information about the business that is being carried out; this recording activity is one of the accounting activities. Romney & Steinbart (2021) state that an accounting information system is a system that collects, records, stores, and processes data to produce information for decision-makers that is useful for business people. According to Al-Hattami et al. (2022), an accounting information system is a form of information system related to the financial and economic activities of an organisation or business. Understanding accounting information systems is very important in a business so that it can be well planned and achieve its goals (Alathamneh, 2020; Lutfi et al., 2020). A strong belief in one's abilities is needed in entrepreneurship (Kibler et al., 2014). The ability to understand accounting information systems for students will open up great opportunities for them to become entrepreneurs; of course, this will increase student interest in entrepreneurship. Previous research has shown that understanding accounting information systems has a positive effect on increasing student interest in entrepreneurship (Budiarto et al., 2023; Lovita & Susanty, 2021; Marcelina & Restut, 2023; Pramiswari & Dharmadiaksa, 2017; Sari & Pravitasari, 2022). Research conducted by Efendi and Yudhati (2017) shows that profit expectations have a significant effect on student entrepreneurship interest. The results of this study are in contrast to other studies that show that understanding accounting information systems has no significant effect on increasing student interest in entrepreneurship (Wildani & Suwandi, 2022; Yeni, 2021).

Ajzen (1991) is the author who originally developed the Theory of Planned Behavior. This theory explains how someone might intend to act in a certain way. According to Maranguni & Grani (2014), the Theory of Planned Behavior holds that a person's intention to engage in a specific behavior determines whether or not that behavior is really carried out. TPB is appropriate for use in describing behaviors that involve planning, such as entrepreneurship, since it is a planned

behavior that cannot be generated without sufficient planning (Jena, 2020). According to Schlaegel and Koenig (2014), the majority (72%) of studies based on a student sample (65%) and published in journals use the TPB hypothesis as the most prevalent one in the empirical literature on entrepreneurial interest. Three factors affect this theory: perceptions of behavioral control, attitudes toward behavior, and subjective standards that govern behavior (Ajzen, 1991). The amount of profit a person anticipates generating from operating a firm in the future is known as their profit expectation. High expectations of high profits to be received in entrepreneurship can encourage someone's interest in entrepreneurship. This is closely related to TPB, which states that a person's behaviour is influenced by his interest or desire to behave, so that the expectation of obtaining high profits can encourage a person's desire to behave in entrepreneurship. TPB also argues that entrepreneurial interest is generally determined by perceptions of personal attractiveness, social norms, and feasibility, so that one's entrepreneurial interest can be influenced by expectations of profit (Ostapenko, 2017). An understanding of accounting information systems is a person's understanding of the use of accounting information systems in collecting, recording, and processing financial information so as to provide information for business actors in running their businesses. This relates to the TPB theory, in which control over behaviour is based on the feelings of someone who finds it easy or difficult to carry out a behaviour that is supported by their abilities. The ability to understand accounting information systems that are owned will encourage someone's interest in entrepreneurship.

The conceptual framework and proposed research hypotheses are as follows:

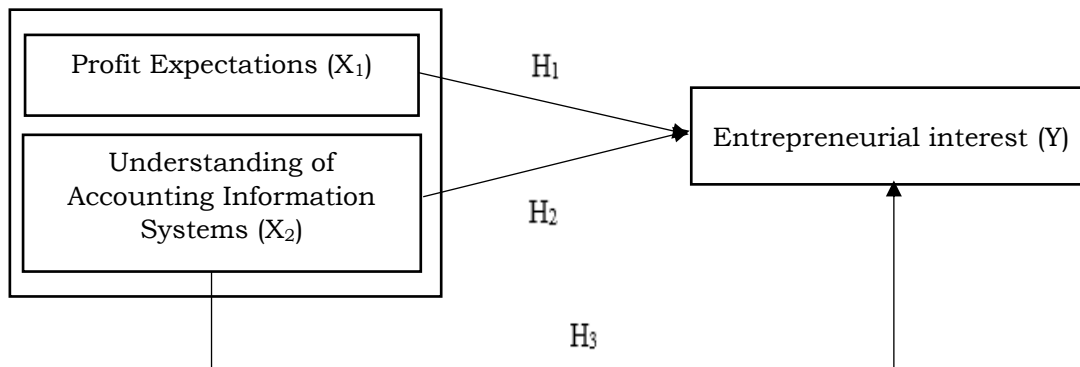


Figure 1. Conceptual Framework

H1: Profit expectations affect interest in entrepreneurship.

H2: Understanding accounting information systems influences interest in entrepreneurship.

H3: The use of profit expectations and understanding of accounting information systems simultaneously affect interest in entrepreneurship.

2. Methods

The method used in this research is quantitative, with a survey approach. The population is all students majoring in accounting at Padang State Polytechnic in the class of 2019–2022. The sample was obtained using a purposive sampling technique, so the sample that met the criteria was 203 students. The questionnaire was used to collect data for this study, which was made using a Google Form. Scanning the barcode and filling out the questionnaire while accompanied by the researcher was used to complete the questionnaire. The profit expectation variable is measured by indicators of high profits and unlimited profits (Scarborough & Cornwall, 2019; Wijatno, 2009). Pancawati (2021) states that the level of understanding of accounting can be measured by the grades of accounting courses taken, including the grades of assignments, quizzes, and test scores. Therefore, in this study, the variable understanding of accounting information systems was measured using the value of the theory and practise courses in accounting information systems and student accounting systems. How far the student's understanding of the accounting information system will go will be shown by the grades obtained in the course (Pancawati, 2021). So how much is the value of student courses in accounting information systems or student accounting systems courses indicating the level of student understanding of accounting information systems? Entrepreneurial

interest is measured by planning to start a business, intending to start a business, and trying to start a business (Kibler et al., 2014).

The data analysis used was multiple linear regression using Stata 14 tools. The regression equation in this study is stated as follows:

$$Y = a + b_1 x_1 + b_2 x_2 + e$$

Information :

- Y = interest in entrepreneurship (the dependent variable).
- x₁ = profit expectation (independent variable)
- x₂ = understanding of accounting information systems (independent variable)
- a = constant
- b₁₋₂ = regression coefficient (increasing or decreasing value)
- e = standard error

3. Results

To find out the direction and how much influence the independent variables (earning expectations and understanding of accounting information systems) have on the dependent variable (interest in entrepreneurship), multiple linear regression analysis is used. The test results are presented in the following table:

Tabel 1 Linear regression

y	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
x1	.303	.048	6.38	.000	.209	.397	***
x2	.015	.17	0.09	.932	-.321	.351	
Constant	4.665	1.474	3.16	.002	1.758	7.573	***

*** $p < .01$, ** $p < .05$, * $p < .1$

Source: Stata output processed by researchers, 2023

Based on the table above, the resulting regression equation is:

$$Y = a + b_1 x_1 + b_2 x_2 + e$$

$$Y = 4.665 + 0.303x_1 + 0.015x_2 + e$$

Based on the results above, it can be explained that if the constant value is 4,665, it means that if the profit expectation variable (X2) and the accounting information system understanding variable (X3) have a zero value, then the interest in entrepreneurship (Y) will increase by 4,665. If the b2 coefficient is 0.303, it means that if profit expectations increase by one unit, then interest in entrepreneurship will increase by 0.303. So that if profit expectations increase, interest in entrepreneurship will also increase. If the b3 coefficient is 0.015, it means that if the understanding of accounting information systems increases by one unit, the interest in entrepreneurship will decrease by 0.015. So that if the understanding of accounting information systems increases, the interest in entrepreneurship will also increase. The results of the test for the coefficient of determination are presented in Table 2 below:

Table 2: Test Results for the Coefficient of Determination

Mean dependent var	9.453
R-squared	0.170
Akaike crit. (AIC)	764.278

Source: Stata output processed by researchers, 2023

Table 2 explains that the R-square value is 0.170, rounded up to 17%. This means that the independent variables (earning expectations and understanding of accounting information systems) affect the dependent variable (entrepreneurship interest) by 17%, and the rest are influenced by other factors not included in this study.

Table 4: Test Results t

y	t-value	p-value	Sig
x1	6.38	.000	***
x2	0.09	.932	
Constant	3.16	.002	***

*** $p < .01$, ** $p < .05$, * $p < .1$

Source: Stata output processed by researchers, 2023

The profit expectation variable (X2) on entrepreneurial desire (Y) was tested using Stata, and the findings showed a t value of 6.38, a significance value of 0.000, and a t table value of 1.972. This shows that the significance level is 0.05, or $0.000 < 0.05$, and that the t value is bigger than the t table, or $6.38 > 1.972$. This finding suggests that entrepreneurial interest (Y) is significantly positively impacted by the earnings expectation variable (X1). A t value of 0.09 with a significance value of 0.932 and a t table of 1.972 were generated from test results using Stata for the variable comprehension of accounting information systems (X3) on entrepreneurial interest (Y). This indicates that the t value, or 0.09, is less than the t table. This indicates that the significance value is more than 0.05, or $0.09 > 0.05$, and that t value is lower than the t table, or $0.09 < 1.972$. These findings suggest that interest in entrepreneurship (Y) is not significantly impacted by the varying comprehension of accounting information systems (X2).

Table 4 Test Results f

Number of obs	203
F-test	20.533
Prob > F	0.000

Source: Stata output processed by researchers, 2023

The results of the f test in Table 4 show that the probability value is 0.000 less than 0.05. The calculated f value is 20,533, and the f table is 2.65. This means that $f \text{ count} > f \text{ table}$, namely $20,533 > 2.65$. So it can be concluded that there is a simultaneous influence of the independent variables (earning expectations and understanding of accounting information systems) on the dependent variable (interest in entrepreneurship).

4. Discussion

The research that has been done has obtained the results of the t value test, which is greater than the t table, namely $6.38 > 1.972$, and its significance value, which is greater than 0.05, namely $0.000 < 0.05$. This shows that profit expectations have a positive and significant influence on interest in entrepreneurship. Therefore, expectations of profits or expectations of profits to be received in entrepreneurship can encourage students' interest and desire to do entrepreneurship. The results of this study support the Theory of Planned Behaviour, commonly known as the Theory of Planned Behaviour, with the assumption that a person's behaviour in carrying out certain actions is determined by his intentions or interests (Ajzen, 1991). One of them is influenced by attitudes towards behaviour, which illustrates that a person will engage in entrepreneurial behaviour if he gets an advantage in doing so. So that expectations or hopes for profits to be obtained in entrepreneurship will encourage one's behaviour in entrepreneurship. Therefore, the expectation of high profits will increase and encourage someone's interest in entrepreneurship. Research by Efendi and Yudhati (2017), which demonstrates that profit expectations have a substantial and positive association to entrepreneurial desire, supports the findings of this study. The results of this study illustrate that the expectation of profits to be obtained in entrepreneurship can encourage students' interest and desire to do so. How much profit will be obtained from entrepreneurship is an important consideration for someone considering entrepreneurship. Expectations of high profits in entrepreneurship can encourage someone's interest in entrepreneurship.

The results of the tests carried out show that the t value is smaller than the t table, namely $0.09 < 1.972$, and the significance value is greater than 0.05, namely $0.932 > 0.05$. This shows that

the understanding of accounting information systems has no significant effect on encouraging students' desire to become entrepreneurs. Therefore, the understanding of accounting information systems in this study has not been able to increase and encourage student interest in and desire to be entrepreneurial. The results of this study do not support the theory of planned behaviour with the assumption that a person's behaviour towards entrepreneurship is determined by his intention or interest in entrepreneurship. One of them is influenced by control over behaviour, namely someone who finds it easy to manifest behaviour for entrepreneurship, one of which is determined by the competence or ability they have, which in this study is the ability to understand accounting information systems. The results of this study illustrate that understanding accounting information systems cannot encourage student behaviour towards entrepreneurship, so it cannot increase students' desire and interest in entrepreneurship. This is influenced by several reasons. The first is that understanding accounting information systems will be easily understood and will be easily applied in entrepreneurship by only a few people. The second reason is that not all students who have a good understanding of accounting information systems have a high interest in entrepreneurship, and understanding accounting information systems is indeed a very important thing in entrepreneurship but is not a major factor in determining someone's interest in entrepreneurship. This leads to the conclusion that knowledge of accounting information systems has no impact on students' motivation in starting their own business. This is in line with research conducted by Wildani & Suwandi (2022) and Yeni (2021), which shows that understanding accounting information systems has no significant effect on student interest in entrepreneurship. However, this research is in contrast to research conducted by other researchers, which shows that understanding accounting information systems has a significant positive effect on increasing and encouraging accounting students' interest in entrepreneurship (Budiarto et al., 2023; Lovita & Susanty, 2021; Marcelina & Restut, 2023; Nurabiah et al., 2021; Pramiswari & Dharmadiaksa, 2017; Sari & Pravitasari, 2022).

5. Conclusion

Students in entrepreneurship are influenced by their expectations of the profits they will get. If the higher the student's expectations of the profits to be obtained when entrepreneurship, it will further encourage their desire to be entrepreneurs. If the high expectation of profit to be obtained in entrepreneurship is supported by diligent effort, there is a higher possibility that the business to be carried out will be successful and will provide high profits. Therefore, with the expectation of profits to be obtained in entrepreneurship, it will encourage students' determination to become entrepreneurs. However, the understanding of accounting information systems in entrepreneurship can only be easily understood and applied by a few people, and not all students who have a good understanding of accounting information systems have a high desire for entrepreneurship. However, simultaneously, profit expectations and understanding of accounting information systems influence interest in entrepreneurship. This shows that profit expectations and an understanding of accounting information systems together can increase students' interest in entrepreneurship.

6. Funding Statement

This work was supported by Politeknik Negeri Padang, through research activities of Hibah Penelitian Terapan Unggulan, 2023.

7. References

- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211. [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T)
- Al-Hattami, H. M., Abdullah, A. A. A. H., Kabra, J. D., Alsoufi, M. A. Z., Gaber, M. M. A., & Shuraim, A. M. A. (2022). Effect of AIS on planning process effectiveness: a case of SMEs in a less developed nation. *The Bottom Line*, 35(2–3), 33–52. <https://doi.org/10.1108/BL-01-2022-0001>
- Alathamneh, M. S. (2020). The impact of accounting information systems reliability on enhancing the requirements of planning process at Jordanian commercial banks. *Management Science Letters*, 10(5), 1043–1050. <https://doi.org/10.5267/j.msl.2019.11.005>
- Amofah, K., Saladrigues, R., & Akwaa-Sekyi, E. K. (2020). Entrepreneurial intentions among MBA

- students. *Cogent Business and Management*, 7(1).
<https://doi.org/10.1080/23311975.2020.1832401>
- Bergner, S., Auburger, J., & Paleczek, D. (2021). The why and the how: A nexus on how opportunity, risk and personality affect entrepreneurial intention. *Journal of Small Business Management*.
<https://doi.org/10.1080/00472778.2021.1934849>
- BPS Sumatera Barat. (2022). *Tingkat Pengangguran Terbuka (TPT) Sumatera Barat Menurut Pendidikan Tertinggi yang Ditamatkan (Persen)*. <https://sumbar.bps.go.id/indicator/6/543/1/tingkat-pengangguran-terbuka-tpt-sumatera-barat-menurut-pendidikan-tertinggi-yang-ditamatkan.html>
- Budiarto, D. S., Meylina, A. P., & Diansari, R. E. (2023). Pentingnya E-Commerce Dan Sistem Informasi Dalam Pengambilan Keputusan Untuk Berwirausaha. *Wahana: Jurnal Ekonomi, Manajemen Dan Akuntansi*, 26(1), 110–122. <https://doi.org/10.35591/wahana.v26i1.400>
- Burkman, E., & Brezin, M. (1981). Effects of expectation level on achievement in high school physical science courses (Isis) employing a quasi mastery teaching method. *Journal of Educational Research*, 75(2), 121–126. <https://doi.org/10.1080/00220671.1981.10885366>
- Efendi, M., & Yudhati, M. (2017). Pengaruh Ekspetasi Laba Terhadap Minat Berwirausaha (Studi pada Mahasiswa Angkatan 2013 STIE MBI Jakarta). *Jurnal Administrasi Dan Kebijakan Publik*, 7(2), 42–46. <https://doi.org/10.33558/akp.v7i2.606>
- Engle, R. L., Dimitriadi, N., Gavidia, J. V., Schlaegel, C., Delanoe, S., Alvarado, I., He, X., Buame, S., & Wolff, B. (2010). Entrepreneurial intent: A twelve-country evaluation of Ajzen's model of planned behavior. *International Journal of Entrepreneurial Behaviour & Research*, 16(1–2), 35–57. <https://doi.org/10.1108/13552551011020063>
- Jena, R. K. (2020). Measuring the impact of business management Student's attitude towards entrepreneurship education on entrepreneurial intention: A case study. *Computers in Human Behavior*, 107. <https://doi.org/10.1016/j.chb.2020.106275>
- Kibler, E., Fink, M., & Kautonen, T. (2014). Regional Social Legitimacy of Entrepreneurship: Implications for Entrepreneurial Intention and Start-Up Behaviour. *Regional Studies*, 48(6), 995–1015. <https://doi.org/10.1080/00343404.2013.851373>
- Lovita, E., & Susanty, F. (2021). Peranan Pemahaman E-Commerce dan Sistem Informasi Akuntansi Bagi Kewirausahaan. *Jurnal Akuntansi Dan Manajemen*, 18(02), 47–54. <https://doi.org/10.36406/jam.v18i02.437>
- Lutfi, A., Al-Okaily, M., Alsyuf, A., Alsaad, A., & Taamneh, A. (2020). The Impact of AIS Usage on AIS Effectiveness Among Jordanian SMEs: A Multi-group Analysis of the Role of Firm Size. *Global Business Review*. <https://doi.org/10.1177/0972150920965079>
- Marangunić, N., & Granić, A. (2014). Technology acceptance model: a literature review from 1986 to 2013. *Universal Access in the Information Society*, 14(1), 81–95. <https://doi.org/10.1007/s10209-014-0348-1>
- Marcelina, S., & Restut, M. D. (2023). Manfaat E-Commerce Dan Sistem Informasi Akuntansi: Pendorong Minat Mahasiswa Akuntansi Untuk Berwirausaha. *Jurnal Aplikasi Akuntansi*, 8(1), 19–30. <https://doi.org/10.29303/jaa.v8i1.226>
- Mattila, A. S., & Wirtz, J. (2006). Arousal expectations and service evaluations. *International Journal of Service Industry Management*, 17(3), 229–244. <https://doi.org/10.1108/09564230610667087>
- Maulita, M., Adham, M., & Azizah, A. (2019). Analisis Pengaruh Beban Usaha dan Pendapatan Usaha Terhadap Laba Perusahaan Pada PT Arpeni Pratama Ocean Line Tbk. *Sebatik*, 23(2), 330–336. <https://doi.org/10.46984/sebatik.v23i2.778>
- Nurabiah, Pusparini, H., & Mariadi, Y. (2021). E-Commerce Dan Sistem Informasi Akuntansi Sebagai Faktor Pendorong Pengambilan Keputusan Mahasiswa Akuntansi Untuk

Berwirausaha. *Jurnal Aplikasi Akuntansi*, 238–253.

- Ostapenko, N. (2017). Do informal institutions affect entrepreneurial intentions? *Journal of Small Business and Enterprise Development*, 24(3), 446–467. <https://doi.org/10.1108/JSBED-12-2016-0192>
- Pancawati, N. (2021). Analisis Persepsi Kemanfaatan Penggunaan Google Classroom Pada Pembelajaran Akuntansi. *Cetta: Jurnal Ilmu Pendidikan*, 4(2). <http://jayapanguspress.penerbit.org/index.php/cetta/article/view/1286>
- Perpres. (2022). Peraturan Presiden No 2 Tahun 2022 Tentang Pengembangan Kewirausahaan Nasional Tahun 2021-2024. *Perpres*, 046171, 1–16.
- Pesaran, M. H., & Weale, M. (2006). Chapter 14 Survey Expectations. *Handbook of Economic Forecasting*, 1(05), 715–776. [https://doi.org/10.1016/S1574-0706\(05\)01014-1](https://doi.org/10.1016/S1574-0706(05)01014-1)
- Phong, N. D., Thao, N. T. P., & Nguyen, N. P. (2020). Entrepreneurial intent of business students: Empirical evidence from a transitional economy. *Cogent Business and Management*, 7(1). <https://doi.org/10.1080/23311975.2020.1747962>
- Pramiswari, D. A. A., & Dharmadiaksa, I. B. (2017). Pengaruh E-Commerce Dan Penggunaan Sistem Informasi Akuntansi Dalam Pengambilan Keputusan Untuk Berwirausaha. In *E-Jurnal Akuntansi Universitas Udayana* (Vol. 2017, Issue 1, pp. 261–289). <https://ojs.unud.ac.id/index.php/Akuntansi/article/download/29797/19347>
- Romney, M. B., & Steinbart, P. J. (2021). Accounting information systems. In *Information Technology and Innovation Trends in Organizations - ItAIS: The Italian Association for Information Systems*.
- Sari, E. R. L., & Pravitasari, D. (2022). Pengaruh Persepsi E - Commerce , Modal Usaha , dan Penggunaan Sistem Informasi Akuntansi Terhadap Keputusan Berwirausaha di Pandemi Covid - 19. 6, 2953–2964.
- Scarborough, N. M., & Cornwall, J. R. (2019). Essentials of Entrepreneurship and Small Business Management, Global Edition. In I. Sinha & D. Luiz (Eds.), *Pearson Education* (9th editio). Typeset in Times LT Pro-Roman by Cenveo.
- Schlaegel, C., & Koenig, M. (2014). Determinants of Entrepreneurial Intent: A Meta-Analytic Test and Integration of Competing Models. *Entrepreneurship: Theory and Practice*, 38(2), 291–332. <https://doi.org/10.1111/etap.12087>
- Teten Masduki. (2022). Kemenko PMK Bentuk Komite Pengembangan Kewirausahaan Nasional. In *YouTube*. Seputar iNews. <https://youtu.be/23-SZw1foL8>
- Thompson, E. R. (2009). Individual Entrepreneurial Intent: Construct Clarification and Development of an Internationally Reliable Metric. *Entrepreneurship: Theory and Practice*, 33(3), 669–695. <https://doi.org/10.1111/j.1540-6520.2009.00321.x>
- Wijatno, S. (2009). *Pengantar Entrepreneurship*. Grasindo.
- Wildani, F. A., & Suwandi. (2022). Pengambilan Keputusan Untuk Berwirausaha Dengan Pengaruh Faktor E-Commerce, Sistem Informasi Akuntansi dan Self Efficacy. <https://Medium.Com/>, 3(September), 1–13. <https://medium.com/@arifwicaksanaa/pengertian-use-case-a7e576e1b6bf>
- Yeni, R. I. (2021). Pengaruh E-commerce dan Penggunaan Sistem Informasi Akuntansi Terhadap Pengambilan Keputusan Berwirausaha. *Jurnal Akuntansi*, 3(2), 664–675.