

JAFM:
**Journal of Accounting and
Finance Management**

E-ISSN: 2721-3013
P-ISSN: 2721-3005

<https://dinastires.org/JAFM> dinasti.info@gmail.com +62 811 7404 455

DOI: <https://doi.org/10.38035/jafm.v5i6>
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The Influence of Entrepreneurship Education, Social Media, E-commerce, and Accounting Information Systems on Entrepreneurial Decision Making in Accounting Students at Dian Nusantara University

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Abstract: This research aims to determine the influence of entrepreneurship education, social media, e-commerce, and accounting information systems on entrepreneurial decision making in accounting students at Dian Nusantara University. This research uses a quantitative methods. The research sample was taken using purposive sampling method and Slovin formula which amounted to 174 samples from Undira accounting study programme students. This research data uses primary data obtained from distributing questionnaires. This study uses multiple linear analysis and hypothesis testing using the SPSS for Windows version 29 test tool. The results of this research show evidence that entrepreneurship education, social media, and accounting information systems have a positive and significant effect on entrepreneurial decision making, while e-commerce has no effect on entrepreneurial decision making.

Keyword: Entrepreneurship Education, Social Media, E-commerce, Accounting Information Systems, Entrepreneurial Decision Making, Technology

INTRODUCTION

According to data from the Central Bureau of Statistics, the open unemployment rate in Indonesia in 2023 reached 7.86 million people or 5.32 percent, although the unemployment rate decreased from 2022, it remains higher than before the Covid-19 pandemic (BPS, 2023). The number of entrepreneurs in Indonesia is still low compared to other developed countries. To become a developed country in 2045, the requirement for the business ratio to reach 12 percent, but Indonesia only reached 3.47 percent in 2023 (Detik.com, 2023). This can encourage universities to prepare students to become entrepreneurs after graduation by fostering the entrepreneurial spirit in students. The government holds various entrepreneurship competition programs as an effort to encourage student interest in entrepreneurship and foster an entrepreneurial spirit in students. The procurement of this entrepreneurship program is also a way to create extensive employment opportunities through many processes (Nurhasanah et al., 2023). Judging from the number of programs held by the government, the phenomenon is that Undira students who take part in these programs are still considered small, especially students majoring in accounting. From 2022, there will only be 13 accounting students

participating in the government's entrepreneurship program (Kemahasiswaan, 2024). This also certainly affects the vision of Undira, namely “To become a trusted and professional university with a global outlook, to meet the needs of the industrial and entrepreneurial world based on Science and Technology in 2030”(Undira, 2024).

One of the efforts to create graduates who can generate jobs and minimize the number of unemployed is done by adding entrepreneurship education to the education curriculum (Hayati & Fitriyah, 2021). At Undira, students are provided with the mandatory courses Entrepreneurship I and Entrepreneurship II. Through this entrepreneurship course, students are not only equipped with theories and concepts of entrepreneurship, but can shape attitudes, behaviors, mindsets, and foster the entrepreneurial spirit of students. It is hoped that through this course, it can change the mindset of students so that they can create their own jobs not just looking for work. Based on research conducted by (Susilawaty, 2022), entrepreneurship education has a significant effect on student entrepreneurial interest, while according to (Duta et al., 2022), entrepreneurship education has a negative and insignificant effect on student entrepreneurial interest.

Technological developments in this modern era can also be used to help entrepreneurs develop their businesses. Currently, business competition is getting tighter. Information technology makes it easier for entrepreneurs to make transactions quickly, easily and accurately. Technology can make it easier for every company to find information related to business development in the face of intense business competition with competitors. Prospective entrepreneurs in the current era in starting their business do not have to have a place to sell their products, such as a shop or kiosk. Many entrepreneurs start their business by utilizing e-commerce. E-commerce utilizes the sophistication of technology through electronic media and can be accessed through applications and websites. In accessing it, e-commerce is very easy to do and is considered effective so it is popular among students and the general public. Based on research conducted by (Pramiswari & Dharmadiaksa, 2017) e-commerce has a positive effect on decision making for entrepreneurship. However, according to (Fernando & Handoyo, 2022) e-commerce shows the results have no significant effect on decision making for entrepreneurship.

The use of social media can also be a means of promotion. Nowadays, almost all people have used social media as an intermediary in promoting the products they create. Social media allows its users to find connections, expand friendships, and also find information about trends that are developing in the market today so that it can be a reference for entrepreneurs regarding what products they will create. According to research conducted by (Susilawaty, 2022), that there is no influence between social media with entrepreneurial interest. Meanwhile, according to (Sosiady & Ermansyah, 2023), social media affects entrepreneurial interest.

Technological developments also require entrepreneurs to record any system-based or computerized data or information called the Accounting Information System (AIS). AIS helps entrepreneurs to record business transactions and present financial statement data effectively, efficiently, and accurately (N. K. Dewi et al., 2024). Accounting information systems have a positive and significant effect on entrepreneurial decision making according to research conducted by (N. K. Dewi et al., 2024). However, based on research conducted by (Yeni, 2022), accounting information systems have no significant effect on entrepreneurial decision making.

METHOD

Entrepreneurship education provided during lectures can provide encouragement to students to be able to form an entrepreneurial spirit in students. Entrepreneurship education is not the main factor that determines a person's entrepreneurship, but through this education can change the mindset, attitudes, and behavior of students in making decisions for

entrepreneurship. Based on the description above, the following is the formulation of the hypothesis in this study:

H1: Entrepreneurship Education has a positive effect on entrepreneurial decision making

Social media is a digital platform that allows users to get to know each other, exchange information, interact, and communicate (Puspitarini & Nuraeni, 2019). Entrepreneurs need promotional tools to introduce their products to a wide market share. Therefore, social media can be utilized as a means of promotion in this digital era. Through social media, users can provide and receive information through photos, videos, and live streaming. Based on the description above, the following is the formulation of the hypothesis in this study:

H2: Social media has a positive effect on entrepreneurial decision making

The sophistication of information technology in this modern era is used to encourage business activities. The internet can be easily accessed effectively and efficiently (Mahir, 2015). This supports the use of many digital shopping platforms such as e-commerce. E-commerce provides various business information from various users around the world. E-commerce is considered to effectively and efficiently facilitate online buying and selling transactions because it can be accessed anywhere and anytime with a wide selection of payment methods. Based on the description above, the following is the formulation of the hypothesis in this study:

H3: E-commerce has a positive effect on entrepreneurial decision making.

Accounting information systems are needed by business people in processing financial data into financial statement information that can be used in making decisions for users. With the application of technology in financial data processing, it can encourage students' desire to become entrepreneurs after graduation. Based on the description above, the following is the formulation of the hypothesis in this study:

H4: Accounting Information Systems have a positive effect on entrepreneurial decision making.

Based on the formulation of the hypothesis above, the research framework can be described as follows.

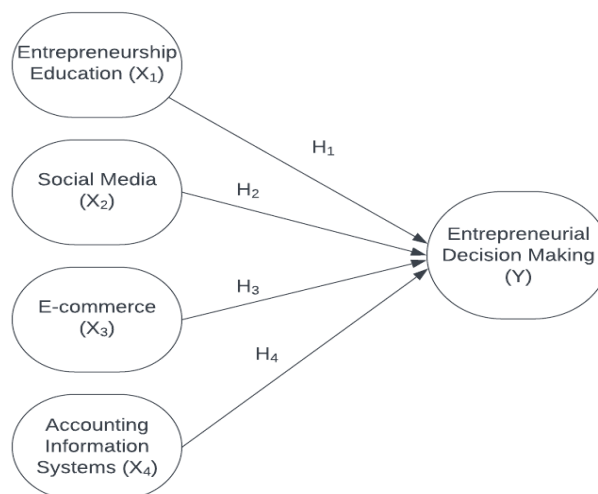


Figure 1. Research Framework
Source: Author Processed Data (2024)

In this study, researchers conducted a case study of accounting study program students at Dian Nusantara University in 2024. The research sample was taken using purposive

sampling method and Slovin formula which amounted to 174 samples. The method used in this research is quantitative method. Data was collected by distributing web-based questionnaires by utilizing the use of Google Forms through social media. This study uses primary data in the form of respondents' answers to the questionnaires distributed. The results of the answers were then measured using a Likert scale scored 1 to 5. Alternative answers for each question in this study, namely 1 = Strongly Disagree (STS), 2 = Disagree (TS), 3 = Less Agree (KS), 4 = Agree (S), and 5 = Strongly Agree (SS). The following are the variable indicators in this study:

Tabel 1. Variable Indicators

No.	Variable	Indicators
1.	Entrepreneurial Decision Making (Y)	<ul style="list-style-type: none"> • Future & profit oriented • Dare to take risks • Desire to help the social environment • Have innovation and creativity • Desire for entrepreneurship from oneself
2.	Entrepreneurship Education (X ₁)	<ul style="list-style-type: none"> • Building Student Skills and Mentality • Increase awareness of business opportunities • Cultivate a culture of entrepreneurship
3.	Social Media (X ₂)	<ul style="list-style-type: none"> • Virtual communication/information exchange tool • Promotion tool • Entertainment
4.	E-commerce (X ₃)	<ul style="list-style-type: none"> • Business Transactions • Information richness • Interactivity • Global reach • Specific product personalization/customization
5.	Accounting Information System (X ₄)	<ul style="list-style-type: none"> • Technology Implementation • Transaction processing • Basis for decision making • Effective and efficient, and easy to use

Source: SPSS Output Version 29 (2024)

This study will test the hypothesis and influence of the independent variables, namely entrepreneurship education, social media, e-commerce, and accounting information systems on the dependent variable, namely entrepreneurial decision making using the SPSS for windows version 29 test tool. This study uses multiple linear regression analysis methods.

RESULTS AND DISCUSSION

Results

Contingency Theory

This Contingency Theory deals with individual behavior, individual interactions for adjustment and control of business survival. (M. K. Dewi et al., 2020). This theory explains that individual behavior can influence decision making in making financial statements that use accounting information systems (Pramiswari & Dharmadiaksa, 2017). This theory explains that the application of accounting information systems and also the behavior of an organization can influence entrepreneurial decision making so that it can have an influence on the sustainability of the organization. This theory can also support decision making for entrepreneurship. Through e-commerce, it can build relationships between business partners and consumers so that it can determine the sustainability of the business (M. K. Dewi et al., 2020).

Decision making

According to (Eisenfuhr, 2011) decision making is the process of making a choice from several alternatives in order to get the desired result. The right decision will realize future goals and reduce risks (Budiarto et al., 2023). Decision making in running a business can be

determined by its quality based on experience. The more experience you have, the more precise the decision-making process and can overcome various obstacles (Budiarto et al., 2023). Decision making is a process to achieve a goal or result through various considerations and is influenced by several internal or external factors in order to achieve the best results.

Entrepreneurship

Entrepreneurship is an effort to find creative and innovative ideas carried out by individuals or groups to create or obtain goods or services that are utilized for profit both socially and commercially (Muniarty et al., 2021). Entrepreneurship is not only an important force for global economic growth, but is also seen as a solution to alleviate the problem of unemployment (Arni et al., 2022). The attitudes possessed by an entrepreneur, namely future and profit oriented, ability to take risks and like challenges, have a leadership spirit, have high innovation and creativity, confidence to work hard (Sumarsono & Supardi, 2019). Entrepreneurship can open up many opportunities to express the creative ideas of the nation's generation and provide many jobs for the community.

Entrepreneurship Education

Entrepreneurship education is a teaching method that aims to instill entrepreneurial values in students. It can form entrepreneurial character and behavior in students (Mansah, 2022). Entrepreneurship education is a program designed to instill an entrepreneurial spirit in students and learn personal values, skills, and behaviors in entrepreneurship to increase their awareness of existing business opportunities and enable them to realize them (Fikri & Daryani, 2021).

Social Media

Social media is a communication tool used in social processes (Mulawarman & Nurfitri, 2017). Social media is a communication tool in cyberspace that allows users to exchange information online. Social media can also be a means for promotion. Promotion for product sales through image uploads can attract a lot of consumer attention.

E-commerce

Electronic Commerce (e-commerce) is the process of marketing or buying or selling transactions through computer networks (Putra, 2020). According to (Laudon & Laudon, 2014) there are several reasons why e-commerce is growing so rapidly, namely available anywhere, global reach, universal standards, information richness, interactivity, information density, personalization/customization, social technology: user content creation and social networking. E-commerce also supports transactions using digital payment or also known as e-wallet, so e-commerce is not only a medium to increase the number of sales, but can be a medium to compete with competitors in this digital era. E-commerce is considered to be able to effectively and efficiently conduct business transactions with business people from various parts of the world with a wide range. E-commerce provides various needs for consumers specifically.

Accounting Information System

Accounting Information System (AIS) is a resource (human and media) used to process accounting data into financial information (Taufiq & Indrayeni, 2022). Basically, the use of information technology is to facilitate, accelerate (drive up), and efficiency (low cost) of work done by human labor, and reduce the occurrence of human error (Zamzami et al., 2017). This digital technology-based AIS can accurately, quickly, effectively and efficiently process transaction data into financial reports and stored reports are more systematic and neat.

Descriptive Statistics

Table 2. Descriptive Statistics

Variabel	N	Min	Max	Mean	Std. Deviation
Entrepreneurial Decision Making (Y)	174	6	25	19.77	3.093
Entrepreneurship Education (X ₁)	174	4	15	11.87	2.077
Social Media (X ₂)	174	3	15	12.41	2.040
E-commerce (X ₃)	174	8	25	20.26	3.116
Accounting Information Systems (X ₄)	174	7	20	15.82	2.564

Source: SPSS Output Version 29 (2024)

Data Validity Test

Table 3. Data Validity Test

Variable	Item	r count	r table	Sig. (2 tailed)	Description
Entrepreneurial Decision Making (Y)	Y1	0.713	0.1488	<0.001	VALID
	Y2	0.563	0.1488	<0.001	VALID
	Y3	0.776	0.1488	<0.001	VALID
	Y4	0.832	0.1488	<0.001	VALID
	Y5	0.783	0.1488	<0.001	VALID
Entrepreneurship Education (X ₁)	X1.1	0.745	0.1488	<0.001	VALID
	X1.2	0.743	0.1488	<0.001	VALID
	X1.3	0.786	0.1488	<0.001	VALID
Social Media (X ₂)	X2.1	0.882	0.1488	<0.001	VALID
	X2.2	0.819	0.1488	<0.001	VALID
	X2.3	0.872	0.1488	<0.001	VALID
E-commerce (X ₃)	X3.1	0.761	0.1488	<0.001	VALID
	X3.2	0.753	0.1488	<0.001	VALID
	X3.3	0.725	0.1488	<0.001	VALID
	X3.4	0.684	0.1488	<0.001	VALID
	X3.5	0.633	0.1488	<0.001	VALID
Accounting Information Systems (X ₄)	X4.1	0.829	0.1488	<0.001	VALID
	X4.2	0.851	0.1488	<0.001	VALID
	X4.3	0.733	0.1488	<0.001	VALID
	X4.4	0.741	0.1488	<0.001	VALID

Source: SPSS Output Version 29 (2024)

Table 3 above shows that each statement item has a value of r count > r table (0.1488). Therefore, it can be concluded that the statement items are valid and can be used.

Data Reliability Test

Table 4. Data Reliability Test

Variable	Cronbach's Alpha	N of Items	Criteria	Description
Entrepreneurial Decision Making (Y)	0.777	5	>0.60	RELIABLE
Entrepreneurship Education (X ₁)	0.630	3	>0.60	RELIABLE
Social Media (X ₂)	0.816	3	>0.60	RELIABLE
E-commerce (X ₃)	0.723	5	>0.60	RELIABLE
Accounting Information Systems (X ₄)	0.754	4	>0.60	RELIABLE

Source: SPSS Output Version 29 (2024)

Based on table 4 above shows that the Cronbach's alpha value > 0.60. Then, it can be concluded that the statement items for each variable are reliable.

Normality Test

Table 5. Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		174
Normal Parameters	Mean	0.0000000
	Std. Deviation	0.49354231
Most Extreme Differences	Absolute	0.059
	Positive	0.059
	Negative	-0.050
Test Statistic		0.059
Asymp. Sig. (2-tailed)		0.200
Monte Carlo Sig. (2-tailed)	Sig.	0.152
	99% Confidence Interval	
	Lower Bound	0.143
	Upper Bound	0.162

Source: SPSS Output Version 29 (2024)

Based on table 5 above, the results of the normality test using the one-sample kolmogorov-smirnov test show that the Asymp. Sig (2-tailed) value is $0.200 > 0.05$, which means that the data in this study are normally distributed.

Multicollinearity Test

Table 6. Multicollinearity Test

Independent Variable	Coefficients	
	Tolerance	VIF
Entrepreneurship Education (X ₁)	0.496	2.017
Social Media (X ₂)	0.593	1.685
E-commerce (X ₃)	0.480	2.083
Accounting Information Systems (X ₄)	0.425	2.352

Based on table 6 above, it can be concluded that the four independent variables have a Tolerance value > 0.10 and a VIF value < 10 , so there is no multicollinearity in the multiple regression model.

Heteroscedasticity Test

Table 7. Heteroscedasticity Test

Variable	Coefficients			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	0.611	0.065		9.424	<0.001
Entrepreneurship Education (X ₁)	-0.051	0.043	-0.120	-1.167	0.245
Social Media (X ₂)	-0.064	0.039	-0.155	-1.647	0.101
E-commerce (X ₃)	0.039	0.039	0.106	1.011	0.314
Accounting Information Systems (X ₄)	-0.079	0.044	-0.201	-1.806	0.073

Source: SPSS Output Version 29 (2024)

In the Glejser Test above, the independent variable shows a Sig value. > 0.05. So it can be concluded that in all independent variables there are no symptoms of heteroscedasticity.

Multiple Linear Regression Analysis

Table 8. Multiple Linear Regression Analysis

Variabel	Coefficients			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	0.886	0.104		8.477	<0.001
Entrepreneurship Education (X ₁)	0.394	0.070	0.392	5.628	<0.001
Social Media (X ₂)	0.359	0.062	0.368	5.766	<0.001
E-commerce (X ₃)	-0.218	0.063	-0.246	-3.475	<0.001
Accounting Information Systems (X ₄)	0.304	0.071	0.323	4.285	<0.001

Source: SPSS Output Version 29 (2024)

Based on Table 8, the regression equation is obtained as follows:

$$Y = 0.886 + 0.394 X_1 + 0.359 X_2 - 0.218 X_3 + 0.304 X_4 + \varepsilon$$

Where:

1. The constant value is 0.886 indicating that if Entrepreneurship Education, Social Media, E-commerce, and Accounting Information Systems have a value of zero or constant, then Entrepreneurial Decision Making has a value of 0.886.
2. The coefficient value of Entrepreneurship Education is 0.394 and is positive, which means that if the Entrepreneurship Education variable increases by 1 unit, Entrepreneurial Decision Making will increase by 0.394 assuming other variables remain constant.
3. The coefficient value of Social Media is 0.359 and is positive, which means that if the Social Media variable increases by 1 unit, the Entrepreneurial Decision Making will increase by 0.359 assuming other variables remain constant.
4. The E-commerce coefficient value is -0.218 and has a negative sign, which means that if the E-commerce variable increases by 1 unit, on the contrary, Entrepreneurial Decision Making will decrease by 0.218 assuming other variables remain constant.
5. The coefficient value of the Accounting Information System is 0.304 and is positive, which means that if the Accounting Information System variable increases by 1 unit, Entrepreneurial Decision Making will increase by 0.304 assuming other variables remain constant.

Coefficient of Determination (R²)

Table 9. Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.770	0.593	0.583	0.49935

Source: SPSS Output Version 29 (2024)

Table 9 shows that the Adjusted R Square value is 0.583. This means that 58.3% of the Entrepreneurial Decision Making variable can be influenced by variations in the four independent variables, namely Entrepreneurship Education, Social Media, E-commerce, and Accounting Information Systems. The remaining 41.7% is explained by other causes outside this study.

Partial Test (t Test)

Table 10. Partial Test (t Test)

Variable	Coefficients			Description
	t table	t count	Sig.	
(Constant)	1.97410	8.477	<0.001	Hypothesis Accepted
Entrepreneurship Education (X ₁)	1.97410	5.628	<0.001	Hypothesis Accepted
Social Media (X ₂)	1.97410	5.766	<0.001	Hypothesis Accepted
E-commerce (X ₃)	-1.97410	-3.475	<0.001	Hypothesis Rejected
Accounting Information Systems (X ₄)	1.97410	4.285	<0.001	Hypothesis Accepted

Source: SPSS Output Version 29 (2024)

- 1) Variable Entrepreneurship Education (X₁) obtained t value of 5.628 > 1.97410 (t table) with Sig. 0.001 < 0.05, which means that the Entrepreneurship Education variable has a significant positive effect on Entrepreneurial Decision Making.
- 2) Social Media variable (X₂) obtained t value of 5.766 > 1.97410 (t table) with Sig. 0.001 < 0.05, which means that the Social Media variable has a significant positive effect on Entrepreneurial Decision Making.
- 3) E-commerce variable (X₃) obtained t value of -3.475 < -1.97410 (t table) with Sig. 0.001 < 0.05, which means that the E-commerce variable has no effect on Entrepreneurial Decision Making.
- 4) Variable Accounting Information System (X₄) obtained t value of 4.285 > 1.97410 (t table) with Sig. 0.001 < 0.05, which means that the Accounting Information System variable has a significant positive effect on Entrepreneurial Decision Making.

Anova Test (F Test)

Table 11. Anova Test (F Test)

ANOVA						
Model	Sum of Squares	df	Mean Square	F count	F table	Sig.
Regression	61.285	4	15.321	61.445	2.43	<0.001
Residual	42.140	169	0.249			
Total	103.425	173				

Source: SPSS Output Version 29 (2024)

Based on Table 11, it is known that the calculated F value of 61.445 > 2.43 (F table) with a significance value of 0.001 < 0.05, it can be concluded that simultaneously the variables of Entrepreneurship Education (X₁), Social Media (X₂), E-commerce (X₃), and Accounting Information Systems (X₄) have a significant effect on Entrepreneurial Decision Making (Y).

CONCLUSION

Based on the results of research, data processing and hypothesis testing that has been carried out, it can be concluded that the variables of entrepreneurship education, social media, and accounting information systems have a positive effect on decision making in accounting students at dian nusantara university. While e-commerce variables have no effect on decision making in accounting students at dian nusantara university. The results of this study also support contingency theory where through entrepreneurship education, it can form a mindset, behavior and entrepreneurial spirit in students to become entrepreneurs after graduation. Entrepreneurship education can teach students how to set business strategies, know the changing market conditions and needs. Contingency theory helps students understand how leadership styles and management strategies can be adapted to achieve optimal results. Contingency theory, through social media, will create social relationships and build relationships as a means of introducing products to various consumers. The relationship

between contingency theory and social media is how strategies and actions in social media can adjust to changes in context and different conditions. The content shared on social media must suit the audience, the platform used, and the prevailing trends. In the context of social media, this means that businesses and individuals must adapt to new features on the platform. AIS can influence decision-making in determining business continuity within the organization. Companies may need to change their accounting systems to support new features and more efficient technologies. The system should be adapted to technological advances according to contingency theory.

This research has limitations regarding the object of research conducted. This study only took samples from accounting study program students at Dian Nusantara University. For this reason, it is recommended that further research can expand the population of objects to be studied. This study also has limitations related to the level of model explanation achieved. This can be seen from the Adjusted R Square (R²) test results which only explain 58.3% of the variation in the data, which means that 41.7% of the variation may be caused by other factors not included in the study. For further research, it can consider other variables, such as Digital Payment variables that can affect a person's entrepreneurial interest in order to produce more in-depth and relevant findings along with technological developments in the future.

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