

**THE INFLUENCE OF PERCEPTIONS OF USEFULNESS, PERCEPTIONS OF EASE AND ATTITUDES OF EMPLOYEES TOWARDS INTEREST OF USING E-COMMERCE BASED ACCOUNTING INFORMATION SYSTEMS**  
(CASE STUDY : PT. Ritel Bersama Nasional - JD.ID)

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***Abstract** – this study aims to analyze the influence of the usefulness of perception, ease use of perception and attitude on behavioral interest of using accounting information systems based on e-commerce. This research use associative research type. The sports data application used is SPSS v.23. The population of this study is all parties or companies that work part of the accounting information systems at JD.ID. the sample is determined based on the non probability sampling method with a total of 35 respondents and data analysis taken using multiple linier regression based methods. The data used in this study consisted of primary data. The technique of answering data uses the questionnaire method. The result of the study showed that : (1) The usefulness of perception has been proven to have an influence on the interest in e-commerce accounting information system; (2) Perceived ease of use has been proven to have an influence on the interest in e-commerce accounting information systems; (3) Employee attitudes are proven to have an influence on the interest in accounting information systems based on e-commerce.*

***Keywords:** Usefulness of Perception, Ease Use of Perception, Employee Attitude interest of Using Accounting Information Systems, E- Commerce.*

## **I. PRELIMINARY**

In this era of globalization, the development of information and technology is progressing rapidly and is not limited to its distribution. With many things that humans need to do in managing useful information for the general public. The era of globalization is an expression that is always mentioned in studies of the current social transformations or changes. Although it cannot describe all new existing phenomena, current globalization is often carried out as an unprecedented shrinkage of space and time, which reflects the increasing interconnection and independence of the world's social, political, economic and cultural communities. The state of this globalization era is spreading slowly and starting to affect all aspects of human life in connection with the improvement and development of science and technology, especially information technology.

Along with the development of globalization, the business world has also developed. In the most modern developments, a very innovative business transaction model has emerged that follows the times in the field of communication and information media. The discovery of internet technology, namely the connection between computer networks, cybernet or the worldwide web (www) which allows the rapid transformation of information to all world networks via the internet.

The information system is a series of formal data collection procedures to be processed into information and distributed to users (Hall, 2009: 9). One of the types of information is the Accounting Information System (AIS). SIA is a collection (integrity) of sub-systems / components, both physical and non-physical, which are interconnected and harmoniously cooperate with each other to process transaction data relating to financial matters into financial information. The use of AIS can be divided into two broad groups, namely external and internal uses. External uses include shareholders, investors, creditors, government, customers, suppliers, and society as a whole (Susanto 2017: 80).

People in today's era choose to transact using e-commerce for various reasons. Communities as external users, doing e-commerce can make transactions more efficient. Practical lifestyle and busy schedule are some of the driving factors for the use of e-commerce (Dolatabadi and Ebrahimi, 2010) in Hardanti, and Sarawati (2013).

The new e-commerce was known in 1996 and is now growing in Indonesia to become a growing new economic power. Rachadian (2012: 89) states that the opportunity to develop e-commerce is very open in Indonesia. First, the large population, so that it becomes a very broad market potential. Second, Indonesia's geographic form of islands and spread has made e-commerce develop into a system that allows everyone in Indonesia to make transactions without having to

leave the city where they live. The only way to be able to transact using e-commerce is by using the internet.

Along with the development, e-commerce has entered the social networking area such as Facebook, Twitter and Instagram. Users of these social networks have also increased. This provides opportunities for businesses, both retail and manufacturing, to advance and expand the businesses they run through this media. the role of social media in the world of business is undeniable. Trust is very important to maintain e-commerce customer loyalty (Brynjolfsson and Smith, 2000) in Winarno and Sari (2012). A customer must trust an online business to disclose his personal information in a transaction, because in most transactions between the seller and the buyer may never meet. Therefore, it takes a different system and guarantees for tighter security, especially if cybercrime incidents or victims have been experienced. Internal users need to pay attention to this online fraud case in order to design an e-commerce-based SIA that can reduce these cases (Hwang and Kim, 2007: 67).

Alexandre Dardy (2015), as the Co-CEO of JD.ID, stated that his party or from the JD.ID Company had resolved the problem with Danis Darusman, a JD.ID consumer who admitted to buying the iPhone 6 Plus but instead received bar soap. Previously, Danis as the owner of the @ danisdarusman twitter account had made a scene after a while ago claiming to be a victim of fraud perpetrated by the online shopping site JD.ID. In fact, the problem had spread after Danis's confession drew pros and cons. Some netizens argue that this case is just a fabrication, aka black campaign to corner JD.ID. Because, coincidentally, Danis is an employee of the online shopping site Elevenia.

SIA design is determined by several behavioral interests, namely determinants in measuring attitudes to technology use. Previous research on e-service has been done a lot. Theory of Planned Behavior (TPB) is the theory most often used in individual research, where an individual will take an action based on the factors that influence it (Nugroho, 2012).

Research on behavioral interest factors using e-commerce-based accountant information systems researched by Hardanti and Saraswati (2012) argues that a person's behavioral interest in using e-commerce-based AIS is determined by perceived behavior control and perceived usefulness. Perceived usefulness affects behavioral interest due to one's perceptual beliefs, using e-commerce-based AIS will improve performance, while perceived behavior control affects behavioral interest because someone feels that using e-commerce-based AIS is easy according to one's own resources. Based on several previous studies, the research is interested in pouring research with the title "The Effect of Perceptions of Usefulness, Perceptions of Ease and Attitudes of Usage Against Interests in Using E-Commerce Based Accounting Information Systems"

## **II. THEORETICAL BASIS**

### **2.1 Definition of Perception**

According to Robbins (2006: 169) Perception is a process by which individuals manage and interpret their sense impressions in order to give meaning to their environment. However, what a person perceives may differ from objective reality.

According to Notoatmodjo (2005: 25), there are many factors that will cause a stimulus to enter a person's attention span. These factors are divided into two major parts, namely external factors and internal factors. External factors are factors that are attached to the object, while internal factors are factors that are present in people who perceive the stimulus.

### **2.2 Perception Process**

Suryani (2008: 102) that perception is essentially a complex psychological process that also involves physiological aspects. The important psychological process involved starts with the activity of selecting, organizing and interpreting so that consumers can give meaning to an object. Any effort made by marketers has no meaning if consumers do not perceive exactly what the marketer wants.

### **2.3 *Technology Acceptance Model***

The Technology Acceptance Model (TAM) was first introduced by Fred D. Davis in 1976. The purpose of TAM is more specifically to explain the behavior of computer users (computer usage behavior). TAM uses the (Theory of Reasoned Action) TRA as a theoretical basis for specifying a causal relationship between two key beliefs, namely the perception of benefits (Perceive Use Fulness) and the perception of user ease (Perceive Ease of Use). TAM is much more specific than TRA, because TAM is shown only for the behavior of using computer technology (Davis et.al., 1986). This TAM model is not only able to predict, but also can explain so that researchers and practitioners can identify why a factor is not accepted and provide possible appropriate steps.

### **2.4 Perceived usefulness**

Perceived usefulness is the level of one's belief that using a particular system will improve its performance. Davis defines this perception of usefulness based on the word useful, which is "capable of being used advantageously", or can be used for a beneficial purpose. (Davis, 1989: 320).

Perceived usefulness in general is the extent to which someone believes that using a technology will improve job performance. If someone thinks that information systems are useful then he will use them. On the other hand, if someone thinks that the information system is less useful then he will not use it (Jogiyanto 2007: 114).

## **2.5 Perception of Ease**

Perceived ease is a level or situation where someone believes that using a certain system does not require any effort (free of effort). This refers to the definition of "convenience" which is free from difficulty or heavy effort. Effort is a limited resource that someone will allocate to an activity as a form of responsibility (Davis, 1989: 320).

Perceived ease of use is generally defined as the extent to which a person believes that using a technology will be free from effort (Jogiyanto, 2007: 115). If someone thinks that information systems are easy to use then he will use them. On the other hand, if someone thinks that information systems are not easy to use, they will not use them (Jogiyanto, 2007: 115).

## **2.6 Attitude**

Attitude is the number of affections (feelings) that a person feels to accept or reject an object or behavior and is measured by a procedure that places the individual on a two-pole evaluative scale, for example good or bad, agree or reject, and others. (Jogiyanto 2008: 65).

There are several opinions from experts in social psychology, suggesting several definitions: attitude is a favorable evaluative reaction towards being introduced to behavior (Myers in Yolanda 2017: 12). Attitude is a reactive evaluative favorable to something or some, exhibited in a person's beliefs, feelings of behavior.

## **2.7 Accounting information system**

The accounting information system can be defined as the collection (integrity) of sub-systems or components, both physical and non-physical, which are interconnected and work harmoniously with each other to manage transaction data relating to financial matters into financial information. (Susanto, 2017: 80).

An accounting information system is a collection of resources, such as people and equipment, designed to transform financial and other data into information. This information is communicated to decision makers. (George and William, 2006: 1).

## **2.8 E-Commerce**

E-commerce is the use of the internet, Web, and mobile applications and browsers that run on mobile devices to conduct business transactions (Laudon and Traver, 2017: 10)

E-commerce is the distribution, purchase, sale, marketing of goods and services through electronic systems such as the internet, television, or other computer networks. E-commerce can involve electronic data transfer, electronic

data exchange, automated inventory management systems, and automated data collection systems. (Wong, 2010: 33).

## **2.9 E-commerce Based Accounting Information System**

This e-commerce activity is the application and application of e-business (e-business) related to commercial transactions, for example: electronic fund transfers, SCM (supply chain management), electronic data interchange (EDI), marketing online (online marketing), or e-marketing (e-marketing), online transaction processing. The internet network is used to send information to all internet users in various parts of the world for twenty-four hours, because it involves a client-server, namely a robot system program that runs several computers constantly and manages the information needed by users of e-commerce applications.

## **III. RESEARCH METHODS**

### **3.1 Research Strategy**

This research strategy uses associative research with a quantitative descriptive approach or the type of field research with the intention to test the hypothesis, namely to reveal the situation or variable in accordance with the existing circumstances at the time this research was conducted.

### **3.2 Population and Sample**

The population in this study were all parties or employees who worked part of the accounting information system at JD.ID as many as 35 people. The sampling technique used is saturated sample, saturated sample is a sampling technique when all members of the population are used as the sample.

### **3.3 Data and Data Collection Methods**

The type of data used in this study is primary data. Primary data is data collected without intermediaries or done by researchers themselves. Data obtained directly by researchers is the main source of data obtained in the field through interviews. The survey is primary data collection by asking questions to individual respondents, so the researcher chooses a questionnaire as the tool used, obtained from going directly to the field with the object of research.

### **3.4 Operationalization of Variables**

Operational variables are needed to determine the types and indicators and variables involved in this study. In addition, the operational variable aims to determine the measurement scale of each variable, so that hypothesis testing using tools can be done quickly.

### 3.5 Data analysis method

Data analysis is the process of finding and compiling data obtained from interviews, field notes, and other materials, so that they can be easily understood and the findings can be shared with others. The data were processed with the help of computers using excel and continued with the SPSS version 23.00 application and the presentation method using tabulations.

## IV. RESULTS AND DISCUSSION

### 4.1 Data analysis

#### 4.1.1 Descriptive statistics

This research is a descriptive statistic, namely analyzing the data that has been collected then describing or describing it in detail using SPSS software in processing the data. Based on the data collected using a questionnaire with a total of 35 respondents who work using the accounting information system, there are characteristics of respondents including; (1) Age, (2) Gender, (3) Latest education, (4) Length of work experience.

**Table 4.1.1 Descriptive Statistics Results**

#### Descriptive Statistics

	N	Min	Max	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
Perception of Use	35	11,00	25	21,49	,484	2,863
Perception Ease	35	14,00	25	21,57	,376	2,227
Attitude	35	21,00	29	24,34	,328	1,939
SIAEcommerce	35	12,00	20	18,40	,348	2,061
Valid N (listwise)	35					

Source: SPSS v23, Processed data 2020

Based on the table above, there are minimum, maximum, and standard values for each variable with 35 respondents known as the number of respondents. It is known that the independent variables used in this study are perceived usefulness, perceived ease of use and attitude, while the dependent variable used in this study is the accounting information system.

Based on the table above, each variable has descriptive statistical test results. The independent variable X1 is the perceived usefulness, there is a



minimum value of 11.00, this can describe that the perceived usefulness in the company is lower in improving employee performance, while for a maximum value of 25.00 this can describe that the perceived usefulness is given to employees using information systems. the accounting is higher. And it is also known that the mean value is 21.49 with a standard difference of 2.863.

The independent variable X2 is the perception of convenience, there is a minimum value of 14.00, this can describe that the perception of ease in the company is lower in information technology for employee performance, while for a maximum value of 25.00 this can describe the perceived usefulness given to employees using the system. accounting information is easy to do making it effective and efficient. And it is also known that the mean value is 21.57 with a standard difference of 2.227.

The independent variable X3, namely Sikapter, has a minimum value of 21.00, this can describe that the accounting information system is poorly understood so that the difficulty in bookkeeping, while for a maximum value of 29.00, it can describe that the accounting information system that employees work on is understood and supports the work system. . And it is also known that the mean value is 24.34 with a standard definition of 1.939.

The dependent variable Y, the accounting information system has a minimum value of 12.00, this can describe that the perception of the use of the accounting system is less interested in using accounting applications, while for a maximum value of 20.00 this can describe that employees have an interest in using accounting applications compared to recording transaction manually. And it is also known that the mean value is 18.40 with a standard dimension of 2.061.

#### **4.1.2 Test Instrument Data**

##### **4.1.2.1 Validity Test Results**

Validatas test to measure how well the instruments are used. The value of DF in the study was 33 (DF = 35-2) so that the r table at a probability of 0.05 was 0.344.

**Table 4.1.2.1 Validity Test Results**

<b>No</b>	<b>Indicator</b>	<b>Item</b>	<b>r count</b>	<b>r table</b>	<b>Information</b>
<b>1</b>	<b>Perception Usefulness (X1)</b>	X1.1	0,868	0,344	Valid
		X1.2	0,704	0,344	Valid
		X1.3	0,665	0,344	Valid
		X1.4	0,761	0,344	Valid
		X1.5	0,759	0,344	Valid
<b>2</b>	<b>Perception</b>	X2.1	0,692	0,344	Valid



**The Influence of Perceptions of Usefulness, Perceptions of Ease and Attitudes of Employees Towards Interests of Using E-Commerce Based Accounting Information Systems**

	<b>of Ease (X2)</b>	X2.2	0,630	0,344	Valid
		X2.3	0,719	0,344	Valid
		X2.4	0,722	0,344	Valid
		X2.5	0,656	0,344	Valid
<b>3</b>	<b>Attitude (X3)</b>	X3.1	0,400	0,344	Valid
		X3.2	0,563	0,344	Valid
		X3.3	0,488	0,344	Valid
		X3.4	0,479	0,344	Valid
		X3.5	0,433	0,344	Valid
		X3.6	0,638	0,344	Valid
<b>4</b>	<b>SIA E-Commerce (Y)</b>	Y1	0,792	0,344	Valid
		Y2	0,863	0,344	Valid
		Y3	0,823	0,344	Valid
		Y4	0,821	0,344	Valid

Source : SPSS v23, Processed data 2020

Based on the table above, the calculated r value of each question item is greater than 0.344, it can be concluded that each question item is valid.

#### 4.1.2.2 Reliability Test Results

Reliability is a test related to the degree of consistency and stability of the data or findings, namely by comparing cronbachalpha with the provisions of the cronbachalpha value.

**Table 4.1.2.2 Reliability Test Results**

No.	Research Variable	r Count (Cronbach'sAlpha)	r Table (Cronbach'sAlpha)	Information
1	PerceptionUsefulness	0,796	0,60	Reliabel
2	Perception of Ease	0,706	0,60	Reliabel
3	Attitude	0,612	0,60	Reliabel
4	SIAEcommerce	0,844	0,60	Reliabel

Source: SPSS v23, Processed date 2020

Based on the table above, in testing each variable it shows that r count cronbach'salpha is greater than r table cronbach'salpha, it can be concluded that each variable is reliable.

### 4.1.3 Classic assumption test

#### 4.1.3.1 Normality Test Results

Data normality test can be done by means of testkolmogorov-smirnov. The basis for the K-S test is:

1. Significant number > 0.05, then the data is normally distributed
2. Significant number < 0.05, then the data are not normally distributed.

**Table 4.1.3.1 Normality Test Results *testkolmogorov-smirnov*  
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		35
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1,03343932
Most Extreme Differences	Absolute	,086
	Positive	,073
	Negative	-,086
Test Statistic		,086
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source : SPSS v23, Processed data 2020

Based on the table above, it is known that the significant value of Asymp. Sig. (2-tailed) of 0.200 is greater than 0.05, it can be concluded that the data is normally distributed.

#### 4.1.3.2 Multicollinearity Test Results

This multicollinearity test aims to test whether the regression model found a correlation between independent variables. If the independent variable has a tolerance value of more than 10% (0.10) and has a variance inflation factor (VIP) value of less than 10, then the regression is free from multicollinearity problems.

**Table 4.1.3.2 Multicollinearity Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-3,473	3,177		-1,093	,283		
Perception Usefulness	,377	,092	,524	4,100	,000	,496	<b>2,016</b>
Perception of Ease	,388	,118	,419	3,287	,003	,500	<b>2,002</b>
Attitude	,222	,097	,209	2,291	,029	,976	<b>1,025</b>

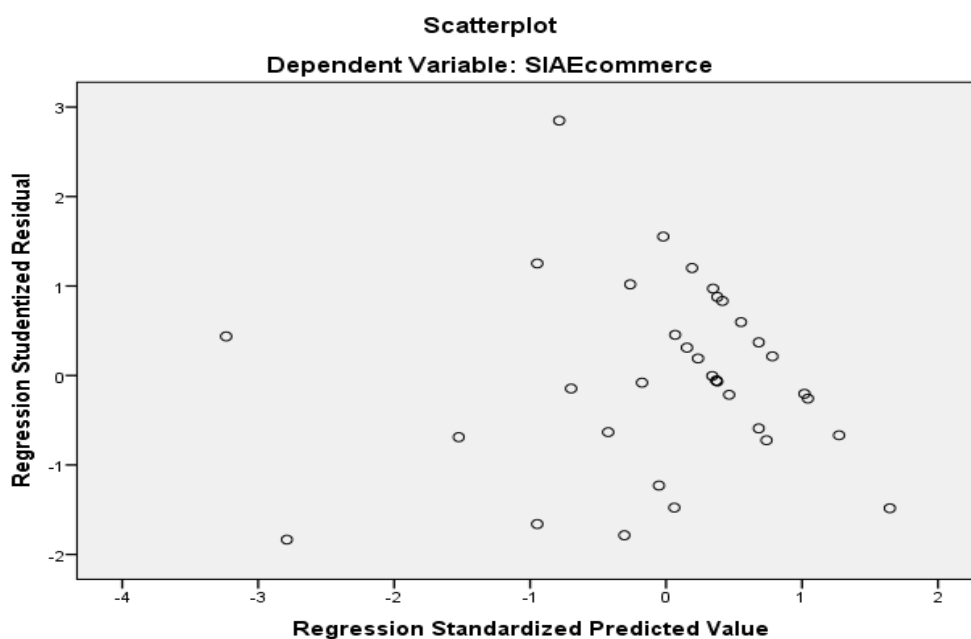
a. Dependent Variable: SIAEcommerce

Source : SPSS v23, Processed data 2020

Based on the table above, it is known that the tolerance value of each variable is greater than 0.10 and the VIF value of each variable is less than 10.0, it can be concluded that the regression model is free from multicollinearity between the independent variables in the regression model.

#### 4.1.3.3 Heteroscedasticity Test Results

This heteroscedasticity test aims to determine whether in the regression model there is an inequality of variance from one residual observation to another by using the graph plot test.



Source : SPSS v23, processed data 2020

Based on the picture above, the scatterplot graph shows the points scattered randomly above and below the number 0 on the Y axis, it can be concluded that there is no heteroscedasticity in the accounting information system regression model.

#### 4.1.4 Multiple Linear Regression Analysis

This test is to analyze how the dependent variable fluctuates if the value of the independent variable is manipulated. The results of multiple linear regression analysis are shown in the table as follows:

**Table 4.1.4 Multiple Linear Regression Analysis**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	<b>-3,473</b>	3,177		-1,093	,283
Perception Usefulness	<b>,377</b>	,092	,524	4,100	,000
Perception of Ease	<b>,388</b>	,118	,419	3,287	,003
Attitude	<b>,222</b>	,097	,209	2,291	,029

**The Influence of Perceptions of Usefulness, Perceptions of Ease and Attitudes of Employees Towards Interests of Using E-Commerce Based Accounting Information Systems**

a. Dependent Variable: SIAEcommerce

Based on table 4.1.4, it can be seen that the resulting regression equation is as follows:

Information:

$$Y = \alpha + \beta_1 \cdot X_1 + \beta_2 \cdot X_2 + \beta_3 \cdot X_3 + e$$

$$Y = -3,473 + 0,377 X_1 + 0,388 X_2 + 0,222 X_3 + e$$

- Y = Behavioral interest in using E-commerce based SIA
- $\alpha$  = Constant
- $X_1$  = Perception Usefulness
- $X_2$  = Perception of Ease
- $X_3$  = Attitude
- $\beta_1 - \beta_3$  = Regression Coefficient
- e = error

**4.1.5 Hypothesis testing**

**4.1.5.1 T-test results**

The t test in multiple linear regression is a test of parameters (regression coefficients and constants) which is thought to estimate that multiple linear regression / equation is already the right parameter or not, namely the effect of independent variables on the associated variables. The t test result can be proven by the value of Sig t < 0.05, the hypothesis is accepted, and vice versa if Sig t > 0.05, the hypothesis is rejected.

**Table 4.1.5.1 T-test Results**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-3,473	3,177		-1,093	,283
P. Usefulness	,377	,092	,524	4,100	,000
P. of Ease	,388	,118	,419	3,287	,003
Attitude	,222	,097	,209	2,291	,029

a. Dependent Variable: SIAEcommerce

Source : SPSS v23, processed data 2020

Based on the table above, it is known that to test the perceived usefulness (X1) of the interest in using AIS based on e-commerce (Y) has a Sig.T value of 0.000 lower than 0.05, it can be concluded that the perceived usefulness (X1) has a significant effect on interest. The use of e-commerce based AIS (Y) and H1 is accepted, namely the perceived usefulness affects the behavioral interest in the use of E-commerce-based accounting information systems.

Then, it is known that to test the Ease of Perception (X2) on the interest in using AIS based on e-commerce (Y) has a Sig.T value of 0.003 lower than 0.05, it can be concluded that the Ease of Perception (X2) has a significant effect on the interest in using SIA E-commerce based (Y) and H2 are accepted, namely perceived ease of influence on behavioral interest in using E-commerce-based accounting information systems.

Then, it is known that to test the attitude (X3) towards the interest in using AIS based on e-commerce (Y) has a Sig. -commerce (Y) and H3 accepted. Attitudes affect the behavioral interest in using E-commerce-based accounting information systems.

#### **4.1.5.2 F-Test Results**

The F test is the initial stage of identifying the regression model that is estimated whether it is feasible or not. If the Sig.F value < (alpha) is 0.05, it can be concluded that the estimated regression model is feasible, on the other hand, if the Sig.F value > (alpha) is 0.05, it can be concluded that the estimated regression model is not feasible.

**Table 4.1.5.2 F-Test Results**

**ANOVA<sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	108,088	3	36,029	30,759	,000 <sup>b</sup>
Residual	36,312	31	1,171		
Total	144,400	34			

a. Dependent Variable: SIAEcommerce

b. Predictors: (Constant), Attitude, P. Usefulness, P. Of Ease

Source : SPSS v23, processed data 2020

Based on the table above, it is known that the F-value test is 30,759 with a Sig.F value of 0,000 lower than 0.05, it can be concluded that the perceived usefulness (X1), perceived ease (X2), attitude (X3) simultaneously have a significant effect on behavioral interest. The use of e-commerce-based AIS (Y)

and H4 is accepted. Perception of Usefulness, Perception of Ease, Attitude simultaneously affects the behavioral interest in using e-commerce-based AIS.

#### **4.1.5.3 Determination Coefficient Test Results**

The coefficient of determination ( $r^2$ ) is a measure of how far the model's ability to explain variations in the independent variable.

**Table 4.1.5.3 Determination Coefficient Test Results**

##### **Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,865 <sup>a</sup>	,749	,724	1,082

a. Predictors: (Constant), Attitude, P. Usefulness, P. of Ease

b. Dependent Variable: SIAEcommerce

Source : SPSS, processed data 2020

Based on the table above, it is known that the r square value is 0.749, it can be concluded that the proportion of the influence of perceived usefulness (X1), perceived ease of use (X2), attitude (X3) on the behavior interest in using AIS based on e-commerce (Y) is 75%. Thus the proportion of influence is 75% while the remaining 25% (75% - 25%) is influenced by other variables not examined in this study.

## **4.2 Discussion**

### **4.2.1 The Effect of Usability Perceptions on the Behavior Interest in Using AIS based on E-Commerce**

Based on table 4.1.5.1, it is known that to test the perceived usefulness (X1) of the interest in using AIS based on e-commerce (Y) has a Sig.T value of 0.000 lower than 0.05, it can be concluded that the perceived usefulness (X1) has a significant effect. interest in the use of e-commerce based AIS (Y) and H1 is accepted.

This finding confirms that if the perception of usability is implemented effectively, it can increase faster performance and more effective work, such as in the dimensions of perceived usefulness (Venkatesh and Davis, 2000: 201 in Irmadhani, 2012) and strength in categories (Chin and Todd 1995 in Setyo and Wijayanto 2007: 35).

### **4.2.2 The Effect of Ease of Perception on the Behavior Interest in Using E- Commerce-based AIS**



Then also based on table 4.1.5.1, it is known that to test the Ease of Perception (X2) on the interest in using AIS based on e-commerce (Y) has a Sig.T value of 0.003 lower than 0.05, it can be concluded that the Ease of Perception (X2) significant effect on the interest in using AIS based on e-commerce (Y) and accepted H2.

This analysis is in accordance with previous research, namely the effect of perceived benefits, perceived convenience, perceived convenience, subjective norms and trust on interest in using electronic-commerce which has been researched by Monica and Tama (2017: 39), which reveals that perceived ease has a positive effect on interest in using e-commerce. This indicates that the system is not made difficult for its users. Subjective norms have a positive effect on e-commerce. This is because subjective norms become important in the technology implementation phase.

#### **4.2.3 The Influence of Employee Attitudes on the Behavior Interest in Using E-Commerce-based AIS**

Then also based on table 4.1.5.1, it is known that to test attitudes (X3) towards the interest in using AIS based on e-commerce (Y) has a Sig.T value of 0.029 which is lower than 0.05, it can be concluded that Attitude (X3) has a significant effect. interest in the use of e-commerce based AIS (Y) and H3 is accepted.

The results of this study are in accordance with Novitasari (2016) which states that the attitude which is the affection that a person feels to accept or reject certain objects greatly influences respondents to increase their behavioral interest in using e-commerce, because the attitude of someone who feels or assesses an online system according to them can trusted and accompanied by tantalizing promotions.

## **V. CONCLUSIONS AND SUGGESTIONS**

### **5.1 Conclusion**

Based on the results of this study, it can be concluded as follows :

1. Partially the perception of usefulness affects the interest in using AIS based on e-commerce in JD.ID (PT. Ritel Bersama Nasional), hereby showing that the benefits of using an accounting information system are getting higher causing interest in using e-commerce-based accounting information systems to also increase. In addition, These results indicate that perceived usefulness is implemented effectively, it can increase performance faster and work more effectively.
2. Partially, the perception of convenience affects the interest in using AIS based on e-commerce at JD.ID (PT. Ritel Bersama Nasional), hereby indicating that the easier it is to use information systems according to users, it will cause users' interest in using e-commerce-based accounting information systems to also increase. Employees who think that the

operating system is easy to learn, can be controlled very easily, is clear and understandable, is very flexible to use, is fast and skilled in using it and is overall easy to use, they will continue to use it.

3. Partially the attitude of employees has a significant effect on the interest in using AIS based on e-commerce at JD.ID (PT. Ritel Bersama Nasional). This shows that the system used is good and makes employees who work easier and lighter to do their jobs. For employees, the accounting system is also more able to contribute when solving financial accounting problems. So that employees can understand and make bookkeeping easier and not complicated by the system.

## **5.2 Suggestion**

Based on the conclusions that have been presented regarding the influence of perceived usefulness, perceived ease of use, attitudes towards the behavior interest in using SIA based on e-commerce at JD.ID, the aim given by the author is that companies must continue to innovate to make systems easier and add features in the system. in order to provide more benefits that can be used by users and users get a good experience when using and will direct users to reuse the system. In addition, in order to foster interest in user behavior in using e-commerce-based accounting information systems, companies can improve company attitudes by increasing human resources in JD.ID by following changes in work systems that are fast and reliable, especially in information technology. This research case is an e-commerce based accounting information system.

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## **The Influence of Perceptions of Usefulness, Perceptions of Ease and Attitudes of Employees Towards Interests of Using E-Commerce Based Accounting Information Systems**

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