

THE EFFECT OF PERCEIVED USEFULNESS, PERCEIVED EASE OF USE AND ATTITUDES ON BEHAVIOR IN E-COMMERCE BASED ACCOUNTING INFORMATION SYSTEMS

(Empirical study at PT Lazada Indonesia)

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ABSTRACT

This study aims to test whether there is an effect of Perceived Usefulness, Perceived Ease of Use, and Attitudes towards the Behavioral Interest of E-Commerce Based Accounting Information Systems .

This research uses associative research with descriptive quantitative approach. The data processing application used is SPSS version 22.00. The population of this study are all parties or employees who work in the accounting information system at Lazada. The sample was determined based on non-probability sampling method with a total of 35 respondents and data analysis was measured using multiple linear regression-based methods. The data used in this study are primary data. The data collection technique used a questionnaire method.

The research results prove that (1) Perceived Usefulness affects the behavior interest of E-commerce-based accounting information systems ; (2) Perceived Ease Of Use is proven to have an influence on the behavior interest of E-commerce based accounting information systems ; (3) Attitudes are proven to have an influence on the behavior interest of E-commerce-based accounting information systems ; (4) Perceived Usefulness , Perceived Ease Of Use , and attitudes simultaneously influence the behavioral interest of E-commerce-based accounting information systems .

Keywords: Perceived Usefulness , Perceived Ease Of Use , Attitudes, and Intention of E-commerce-Based Accounting Information Systems Behavior

1. PRELIMINARY

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

People choose to transact using e-commerce for various reasons. People as external users, doing e-commerce can make transaction times shorter. 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).

E-commerce was only known in 1996 and is now growing in Indonesia into a new and growing economic power. Rachadian (2012: 89) states that the opportunity for the development of 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 .

Hardanti and Saraswati (2012) argue that a person's behavioral interest in using e-commerce-based AIS is determined by perceived behavior control and perceived usefulness. The usefulness of perceptions affects behavioral interest due to one's perceptual beliefs, using e-commerce-based AIS will improve performance .

Based on the main research problems described above, the following problems can be formulated:

1. Does perceived usefulness affect the behavior interest in e-commerce-based accounting information systems ?
2. Is the perceived ease of use (ease of use perceived) influence the behavior of interest-based accounting information system of e-commerce?
3. Does attitude affect behavior interest in e-commerce-based accounting information systems ?
4. Is perceived usefulness, perceived ease of use and attitudes affect the behavioral interest of e-commerce-based accounting information systems ?

2. LITERATURE REVIEW

2.1 Review of Previous Research Results

Monica and Tama (2017) conducted research on the effect of perceived benefits, perceived ease of use, perceived convenience, subjective norms and beliefs on interest in using electronic commerce, suggesting that perceived benefits have a positive and significant effect on interest in using e-commerce. This means that the benefits of the use of information technology can be seen from the trust in the use of information technology in deciding the acceptance of technology, with a belief that information technology makes a positive contribution to its users. Perceived ease has a positive effect on interest in using e-commerce. This indicates that the system is not made to be difficult for users.

Novitasari (2016) conducted research on factors - factors that influence behavioral interest in using e-commerce-based accounting information systems, suggesting that perceived usefulness affects behavioral interest in using e-commerce-based systems. This result can be explained that some respondents assume that using a system-based e-commerce will increase productivity, so most respondents use the system to earn income or simplify performance.

Arisman and Monica (2018) state that perceived usefulness has a positive effect on the final use of accounting software because it shows that if information system users feel the benefits of the system used by the system, then they will feel satisfied using the system, and the higher the perceived usefulness is, will increase the satisfaction of users of accounting software.

Pahlevi, Nurhayati and Elly (2017) conducted a study on the effect of e-commerce use on the quality of the accounting information system under study, suggesting that the use of e-commerce in SMEs in Bandung based on descriptive analysis is categorized as good. The quality of the accounting information system used by SMEs in Bandung based on descriptive analysis is in the good category. The use of e-commerce has a significant effect on the quality of the accounting information system, meaning that the better the use of e-commerce, the quality of the accounting information system will increase.

2.2 Theoretical Basis

2.2.1. Technology Acceptance Model

The purpose of TAM is more specifically to explain the behavior of computer users (computer usage behavior). TAM uses TRA as a theoretical basis for specifying a causal relationship between two key beliefs, namely perceived usefulness (Perceive Usefulness) and perceived ease of use (Perceive Ease of Use).

In essence, the TAM model can explain that the user's perception will determine their attitude in the acceptance of the use of information

technology. The original TAM actually states that user acceptance is determined by two things, namely awareness of usability and awareness of ease of use. This model more clearly illustrates that the acceptance of the use of information technology is influenced by benefits and ease of use (Fradana, 2011).

2.2.2. Perceived Usefulness

Jogiyanto (2007: 114) suggests that Perceived usefulness is generally defined as the extent to which a person believes that using technology will improve his job performance. If someone thinks that information systems are useful then he will use them. On the contrary, if someone thinks that the information system is less useful, then he will not use it .

2.2.3. Perceived Ease of Use

Davis (1989: 320) argues that the Perceived Ease of Use (Perceived ease of use) is a level or a state in which a person believes that using a particular system is not needed any effort (free of effort) . This refers to the definition of "convenience" which is freedom from difficulty or heavy effort. Effort is a limited resource that a person will allocate to an activity as a form of responsibility .

Brown (2002) in Aditya Fradana (2011) argues that technology that has commands that are easy to find and easy to understand will affect one's perception that the technology is easy to use. Several studies in the context of TAM, perceived ease of use will be seen influencing behavior through two pathways, direct effect on the perceived ease of use and indirect effect on behavior through perceived ease of use expediency.

2.2.4. E-commerce and Behavioral Based Accounting Information Systems

Wong (2010: 53) argues that e-commerce- based AIS is an AIS that already utilizes internet technology in transaction processing. In general, the advantages of using e-commerce- based AIS can improve the relationship between the company and various parties.

2.2.5. 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).

2.2.6. Accounting information system

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

2.2.7. E-commerce

E-commerce is the distribution, buying, selling, marketing of goods and services through electronic systems such as the internet, television, or other computer networks. E-commerce can involve electronic fund transfers, electronic data exchange, automated inventory management systems, and automated data collection systems. (Wong 2010: 33).

2.3 Influence between Research Variables and Hypothesis Development

2.3.1. The Effect of Perceived usefulness on Behavioral Interests

Yutadi (2015) suggests that interest in using e-commerce, perceived usefulness has a positive effect on interest in using e-commerce.

2.3.2. Effect of Perceived ease of use on Behavioral Interests

Mubiyantoro and Syaefullah (2014) suggest that the effect of perceptions on attitudes to using mobile banking indicates that the perceived ease of use affects the attitude of using mobile banking.

2.3.3. Influence of Attitudes on Behavioral Interest

Engel et. al in Latief (2011) suggests that in deciding what brand to buy, or which store to subscribe to, consumers typically choose the brand or store that is evaluated most favorably. Interest in reusing and shaping behavior to reuse and shaping behavior to use a good or service can be achieved if consumers have formed a positive attitude towards a good or service.

2.4. Research Hypothesis

When a proposition is formulated for empirical testing, we call it a hypothesis. As a declarative statement regarding the relationship between two or more variables, a hypothesis is tentative and conjectural. Hypotheses can also be described as statements in which we assign variables to cases (Cooper and Schindler, 2006).

Based on the theory that has been described, this research has the following hypothesis:

H₁ : The usefulness perceived behavioral effect on the use of interest-based accounting information system of E-commerce

H₂ : Ease of use perceived effect on the interest of behavioral usage-based accounting information system of E-commerce

H₃ : Attitudes affect the behavioral interest in using E-commerce- based accounting information systems

2.5. Research Conceptual Framework

Systematically, the framework based on the theoretical basis above can be seen in Figure 2.3 as follows:

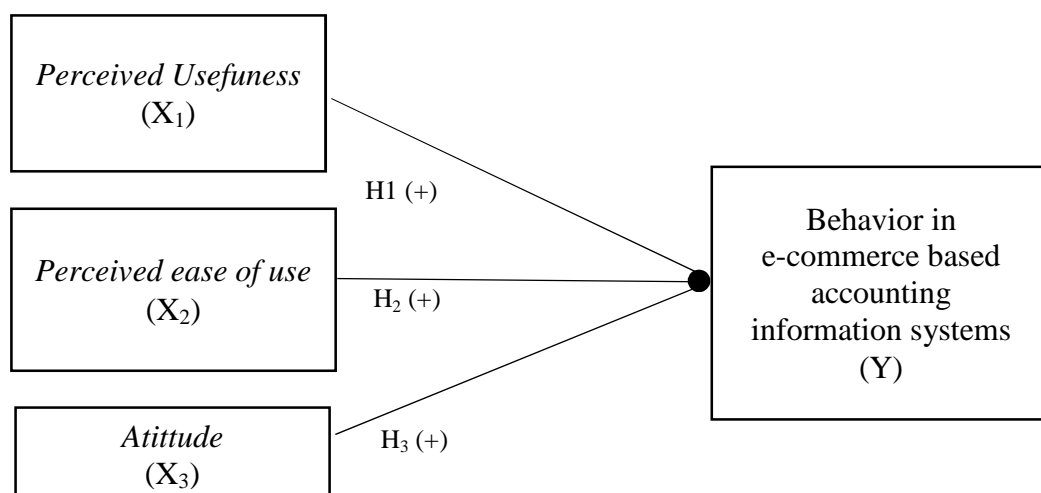


Figure 2.3. conceptual framework

1. RESEARCH METHOD

3.1. Research Strategy

Based on the research objectives that have been set, this research uses associative research with a quantitative descriptive approach or type of field research with the intention of testing the hypothesis, namely uncovering situations or variables in accordance with existing circumstances at the time this research was carried out. Causal relationship is a study that aims to determine the relationship between two or more variables that have a causal relationship to other variables (Sugiyono, 2012: 59).

3.2. Population and Sample

3.2.1. Research Population

The population in this study were all parties or employees who worked in the accounting information system at Lazada as many as 35 people.

3.2.2. Research Samples

The sampling technique used is saturated sample, saturated sample is a sampling technique when all members of the population are used as the sample. Another term for saturated sample is census (Sugiyono 2002: 61 - 63).

3.3. Data and Data Collection Methods

3.3.1. Type of Data

The type of data used in this study is primary data. The researcher chose the questionnaire as the tool used, obtained from direct exposure to the field with the object of research.

3.3.2. Data Collection Methods

Sources of research data come from observations and questionnaires. The research was conducted at the PT Lazada office in Jakarta. The time the research was carried out started from the distribution of the questionnaires to the collection of the questionnaires again.

3.4 Variable Operationalization

The dependent variable (Y) in this study is interest in use behavior, while the independent variable (X) in this study is perceived usefulness, perceived ease of use, and attitude.

Table 3.2.
Operationalization of Variables

Variable	Indicator	No. Questionnaire	Scale
Perceived Usefulness (X ₁)	Work done faster	1	Likert scale
	Increase Productivity, namely the ability to produce something	2	
	Source: Davis, 1989 in Jogiyanto 2007	Increase Effectiveness, namely the accuracy of using the accounting system	
	Make work easier	4	
	Useful	5	
Perceived Ease of Use (X ₂) Source: Davis 1989 in Jogiyanto 2007	Easy to learn	6 - 7	Likert scale
	Can be controlled	8	
	Clearly understood	9	
	Flexible	10	
Attitude (X ₃)	Likes to use an accounting system to support the smooth running of business activities.	11	Likert scale
	Using an accounting system is a good idea	12	
Source: Hung et al., 2006 in Dreana 2012	The use of an accounting system can contribute to solving financial accounting problems	13-14	
	The use of an accounting system helps understand bookkeeping.	15	
	The use of an accounting system is very important to use	16	
Interest of Use Behavior (Y)	Be willing to use an accounting application to present better business financial reports.	17	Likert scale

	Using financial accounting applications for a long period of time	18	
Source: Ajzen 1991 in Dreana 2012	Have an interest in continuing to use accounting applications in the future	19	
	Prefer to use accounting applications instead of using a system for recording business transactions manually	20	

3.5 Data Analysis Methods

Data analysis method is the process of systematically searching 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 (Sugiyono, 2013: 244). The data was processed with the help of a computer using the SPSS Statistics application version 22.00.

3.5.1. Descriptive statistics

Statistics are used to analyze data by describing or describing the data that has been collected as is without intending to make general conclusions (Sugiyono, 2017: 147). The descriptive statistics themselves consist of the presentation of the demographic data of the research respondents, such as gender, age, latest education and length of experience working through tables, pie charts, and graphs.

3.5.2. Test Instrument Data

1. Validity Test

The validity test is carried out to ascertain how well an instrument is used to measure the concepts that should be measured by Sugiyono (2007: 363) . The validity test is done by comparing the calculated r value with the r_{table} for degree of freedom (df) = $n-2$ where n is the number of samples. The validity test in this study was carried out using item analysis. Decision-making provisions:

1. If $r_{arithmetic}$ is positive or $r_{arithmetic} > r_{table}$ then the question item is valid
2. If $r_{arithmetic}$ is negative or $r_{arithmetic} < r_{table}$ then the question item is invalid

2. Reliability Test

Sugiyono (2007: 364) states that reliability is related to the degree of consistency and stability of data or findings. To assess the reliability of an instrument, it is done by consulting $r_{arithmetic}$ with r_{table} . While reliable, namely the ability of the questionnaire to provide consistent measurement results. Surjaweni (2014) explains that the rehabilitation test can be carried out jointly on all items or research questionnaire questions. The basis for decision making in the reliability test is as follows:

1. If the Cronbach's Alpha value is > 0.60 then the questionnaire is declared reliable.
2. If the Cronbach's Alpha value < 0.60 , the questionnaire is declared unreliable.

3.5.3. Classic Asumsi Test

1. Normality Test

The normality test is carried out to test whether the residual variable in the regression model has a normal distribution. The causes of normality cases are generally due to:

1. There is residual data from the regression model with values far from the data set so that the data distribution is not normal.
2. There are natural conditions for data that are basically not normally distributed.

Test normality of the data is done by using Test Kolmogorov-Smirnov . The basis for the KS test is:

- a. Significance number > 0.05, then the data is normally distributed.
- b. Significance value < 0.05, then the data are not normally distributed.

2. Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables. A good regression model should not have a correlation between the independent variables. If the independent variable has a tolerance value greater than 10% (0.10) and has a Variance Inflation Factor (VIF) value of less than 10, then the regression model is free from multicollinearity problems .

3. Heteroscedasticity test

The heteroscedasticity test aims to test whether the regression model has an inequality of variance from the residuals of one observation to another. A good regression model is if there is no heteroscedasticity. If the significant t of the results of regressing the absolute residual value on the independent variable is more than 0.05, the regression model does not contain heteroscedasticity.

3.5.4. Data Analysis Test

1. Multiple Linear Regression

The data analysis in this study used multiple linear regression analysis techniques. The regression equation in this study is as follows:

$$= + \text{1.} \cdot \mathbf{X}_1 + \text{2.} \cdot \mathbf{X}_2 + \text{3.} \cdot \mathbf{X}_3 + \mathbf{e}$$

Information:

Y = Interest of E-commerce- based AIS Behavior

= Constant

X₁ = Perceived Usefulness

X₂ = Perceived Ease of Use

X₃ = Attitude

1 - 3 = Regression Coefficient

e = Error

2. Partial Test (Test t-Test)

This t statistical test is to test the success of the regression coefficient partially. The terms of acceptance or rejection of the hypothesis are as follows:

1. If t count is greater than t table ($t_{count} > t_{table}$) or the probability is smaller than the significant level ($Sig < 0.05$), then partially the independent variable has a significant effect on the dependent variable.
2. If t count is smaller than t table ($t_{count} < t_{table}$) or the probability is greater than the significant level ($Sig > 0.05$), then partially the independent variable does not have a significant effect on the dependent variable.

3. Statistical Test F

This statistical test aims to determine the effect simultaneously between independent variables on the dependent variable. This effect has a significant level at 5% alpha .

1. If F count is greater than F table ($t_{count} > t_{table}$) or the probability is smaller than the significant level ($Sig < 0.05$), then simultaneously the independent variable has a significant effect on the dependent variable.
2. If F count is less than F table ($t_{count} < t_{table}$) or the probability is greater than the significant level ($Sig > 0.05$), then simultaneously the independent variable does not have a significant effect on the dependent variable.

4. The coefficient Determinasi

The coefficient of determination (r^2) measures how far the model's ability to explain the variation in the dependent variable. The test of determination is used to measure the level of the model's ability to explain the dependent variable.

$$KD = r^2 \times 100\%$$

Information :

KD = coefficient of determination

r = Correlation Coefficient

4. RESULTS AND DISCUSSION

4.2. Descriptive statistics

Table 4.1: Characteristics of Respondents

	Age				Gender		Last education			Long Experience			
	18-25	25-30	31-40	> 40	Male	Women	S2	S1	D3	SMA / SMK	<3 Years	3-5 Years	> 5 Years
total	11	18	5	1	17	18	0	14	13	8	13	20	2

Source: Data processed, 2019

17 people male and 18 female. 11 people aged 18-25 years, 25-30 as many as 18 people, while the age 31-40 as many as 5 people. The highest level of education is S1 as many as 14 people, D3 as many as 13 people, while SMA as

many as 8 people. The highest length of work for respondents was <3 years as many as 13 people, 3-5 years as many as 20 people, and > 5 years as many as 2 people.

Table 4.2: Descriptive Statistics Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
PerceivedUsefulness	35	11.00	25.00	21.4857	2.86327
PerceivedEaseOfUse	35	14.00	25.00	21.5714	2.22665
Attitude	35	21.00	29.00	24.3429	1,93942
Accounting information system	35	12.00	20.00	18,4000	2,06084
Valid N (listwise)	35				

Source: SPSS version 22.00, data analyzed for 2019

The results of descriptive statistics in table 4.2 above, can be seen that the independent variables are perceived usefulness, perceived ease of use, and attitudes show a minimum value of 11.00, 14.00, and 21.00 and a maximum value of 25.00, 25.00. , and 29.00. and an average of 21.4857, 21.5714, and 24.3429 respectively.

Perceived usability variable has a standard deviation of 2.86327, while the variable perceived ease of use and attitude has a standard deviation of 2.22665 and 1.93942. And the dependent variable accounting information system shows a minimum value of 12.00, a maximum of 20.00, and an average of 18.4000 and a standard deviation of 2.06084.

4.2 Test Data Instruments

4.2.1. Validity Test Results

The forex test is carried out to determine how well an instrument is used to measure the concept that should be measured. The value of DF in this study is 33 (DF = 35-2), so the R table (seen in the attachment) on DF 33 the probability of 0.05 is 0.344.

Table 4.3. Validity Test Results

No.	Indicator	Item	The value of r count	Value r tables	Information
1	Perceived Usefulness	X1.1	0.868	0.344	VALID
		X1.2	0.704	0.344	
		X1.3	0.665	0.344	
		X1.4	0.761	0.344	

		X1.5	0.759	0.344	
2	Perceived Ease of Use	X2.1	0.692	0.344	VALID
		X2.2	0.630	0.344	
		X2.3	0.719	0.344	
		X2.4	0.722	0.344	
		X2.5	0.656	0.344	
3	Attitude	X3.1	0.400	0.344	VALID
		X3.2	0.563	0.344	
		X3.3	0.488	0.344	
		X3.4	0.479	0.344	
		X3.5	0.433	0.344	
		X3.6	0.638	0.344	
4	Interest of E-commerce-based AIS Usage Behavior	X4.1	0.792	0.344	VALID
		X4.2	0.863	0.344	
		X4.3	0.823	0.344	
		X4.4	0.821	0.344	

Source: SPSS version 22.00, data processed in 2019 (processed data)

Based on the results of the data, the value of r count for each question item is > 0.344 (r table) so it can be concluded that each question item is declared valid.

4.2.2. Reliability Test Results

Table 4.4 Reliability Test Results

No.	Research variable	R Count Cronbach's Apha	R Table of Cronbach's Apha Terms	Information
1	Perceived Usefulness	0.791	0.60	Reliable
2	Perceived Ease of Use	0.769	0.60	Reliable
3	Attitude	0.675	0.60	Reliable
4	Interest of E-commerce-based AIS Usage Behavior	0.823	0.60	Reliable

Source: SPSS version 22.00, data processed in 2019 (processed data)

Based on the results of the data above, for each test of each variable, both the independent and dependent variables show the value of cronbach's alpha > the value of the requirement of cronbach's alpha, it can be concluded that all existing variables are reliable.

4.3. Classic assumption test

4.3.1. Normality Test

Table 4.5 Normality Test Results - Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		35
Normal Parameters ^a ^b	Mean	.0000000
	Std. Deviation	1.03343932
Most Extreme Differences	Absolute	.086
	Positive	.073
	Negative	-.086
Statistical Test		.086
Asymp. Sig. (2-tailed)		,200 ^{c,d}

Source: SPSS version 22.00, data processed in 2019

Normality test results above in mind that the value signiikan Asymp.Sig (2-tailed) of 0.200 is greater than 0,05, so thank H₀ or yng mean residual normal distribution.

4.3.2. Multicollinearity Test Results

Table 4.6. Multicollinearity Test Results

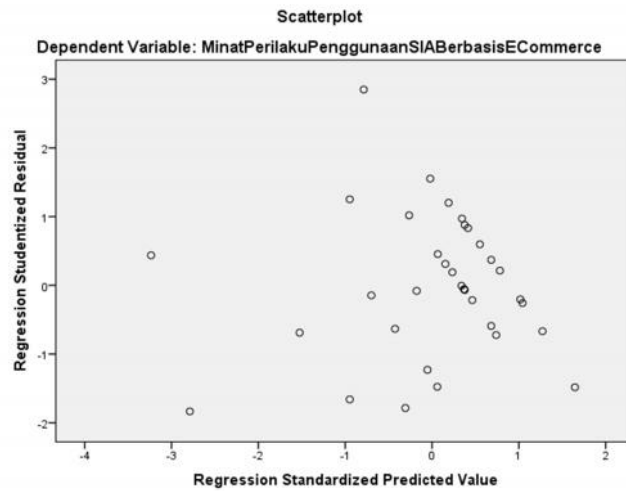
Independent Variables	Tolarance	VIF	Conclusion
Perceived Usefulness	0.496	2,016	Absence of multicollinearity
Perceived Ease of Use	0.500	2,002	Absence of multicollinearity
Attitude	0.976	1,025	Absence of multicollinearity

Source: SPSS version 22.00, data processed in 2019

Based on the output at 4.6 tael above can be seen that the value of tolerance of each variable is greater than 0.10 and VIF each variable le bih smaller than 10.0. So it can be concluded that the regression model is free from multicollinearity between the independent variables in the regression model.

4.3.3. Heteroscedasticity Test Results

Figure 4.1 Heteroscedasticity Test Results - Scaterplot



Source: SPSS version 22.00, data processed in 2019

From Figure 4.1 above, the scatterplot graph shows the points that spread randomly above and below the number 0 on the Y axis. Then it can be concluded that there is no heteroscedasticity in the accounting information system regression model.

4.4. Hypothesis test

4.4.1. T-test results

T test results can be seen in the table below, when the Sig $t < 0.05$ then the hypothesis is accepted, but instead j i ka nila Sig $t > 0.05$, then the hypothesis is rejected.

Table 4.7. T-test results

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

a. Dependent Variable: Commerce-based InterestsBehaviorUseSIA

Source: SPSS version 22.00, data processed in 2019

a. Dependent Variable Perceived Usefulness

Based on the t test for testing the effect of peceived usefulness (X1) on the behavior interest in using AIS based on e-commerce (Y), the value of Sig. T (X1)

is 0,000 with a value of <0.05 . These results conclude that the perceived usefulness berpengaruh significantly to SIA usage behavior interest-based e-commerce. Based on these results, H1 which suspects that perceived usefulness has an effect on e-commerce- based SIA user behavior interest is accepted.

Testing perceived ease of use (X2) to the interest of the use of AIS berbasis behavior of e-commerce (Y) generates the Sig. t (X2) of 0.003 with a value of < 0.05 . These results conclude that perceived ease of use has a significant effect on the behavioral interest of e-commerce- based AIS users . Based on this hadil, H2 which suspects that perceived ease of use has an influence on the behavioral interest of e-commerce- based AIS usage , is accepted.

Testing the influence of attitudes (X3) on the behavior interest in using AIS based on e-commerce (Y) produces the Sig. T (X3) is 0.029 where < 0.05 . These results conclude that attitudes have a significant effect on e-commerce- based AIS behavior interest . The result of H3 which suspects that attitudes have an influence on the behavior interest in the use of e-commerce- based AIS is accepted.

4.4.2. F-Test Test Results

Table 4.8. F-Test Test Results

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

a. Dependent Variable: Commerce-based InterestsBehaviorUseSIA
b. Predictors: (Constant), Attitude, PerceivedEaseOfUse, PerceivedUseFulness

Source: SPSS version 22.00, data processed in 2019

Based on the results of the table above, the F value test is 30.759 with Sig. F count for 0.000 where <0.05 . Based on these results Dapa t conclude that perceived usefulness, perceived ease of use and attitude simultaneously significant effect on the behavior of interest in the use of AIS berbasis e-commerce. Based on these results, H4 which suspects perceived usefulness, perceived ease of use and attitudes affect the behavior interest of e-commerce- based AIS users , is accepted.

4.4.3. Determination Coefficient Test Results

Table 4.9. Determination Coefficient Test Results

Model Summary ^b									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.865 ^a	.749	.724	1.08229	.749	30,759	3	31	.000
a. Predictors: (Constant), Attitude, PerceivedEaseOfUse, PerceivedUseFulness									
b. Dependent Variable: Commerce-based InterestsBehaviorUseSIA									

Source: SPSS version 22.00, data processed in 2019

In this study, the r square value in the table above is 0.749, this indicates that the proportion of the influence of perceived usefulness, perceived ease of use and attitudes towards 75% e-commerce-based AIS user behavior interest. That is, perceived usefulness, perceived ease of use and attitudes towards e-commerce-based AIS user behavior interest have an influence proportion of 75% while the remaining 25% (100% - 75%) is influenced by other variables not examined in this research.

Based on the results of linear regression testing above, the following equation can be made:

$$\text{Behavior interest in using SIA} = - 3.473 + 0.377 \text{ perceived usefulness} + 0.388 \text{ perceived ease of use} + 0.222 \text{ attitude} + e$$

4.5. Discussion

1. Effect Perceived Usefulness to the interest of the behavior of frequent users a an AIS

Perceived usefulness has an influence on the behavior of interest in the use of the SIA with a significance value of 0.000 which has a smaller value than the significance value of 0.05 (0.000 < 0.050). This result is in line with Setyowati and Respati (2017) which states that someone who has a high perceived usefulness means that work is completed faster, performance increases, productivity increases,

The results of this study are in line with Istianingsih and Wijanto (2007) which state that if users of information systems believe that the information systems they use are useful, then users will feel satisfied and use the information system continuously.

2. Effect of Perceived Ease of Use to the interest of the user's behavior a n SIA

Perceived ease of use has an influence on the behavior of interest in the use of the SIA with a significance value of 0.003 which has a smaller value than the significance value of 0.05 (0.003 < 0.050) and the value of regression coefficient of 0.388. This result is in line with Monica and Tama (2017) who argue

that perceived ease of use is defined as the level at which individuals believe that using the system does not require any effort.

The results of this study are in accordance with Setyowati and Respati (2017) which states that the perception of ease of use has a positive effect on accounting information systems, which means that the operating system is easy to learn, can be controlled easily, is clear and understandable, flexible to use, quick to use and skillful overall easy to use so they continue to use the system.

3. The influence of attitudes on the behavioral interest in using SIA

Attitude has an influence on the behavior of interest in the use of the SIA with a significance value of 0.029 which has a smaller value than the significance value of 0.05 ($0.029 < 0.050$) and value of the regression coefficient of 0.222 . The results of this research 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 .

This is not in line with Hardanti (2014) which states that the attitude of not having an effect, which is assumed by the respondent to choose to use a system, does not fully involve feelings of like or dislike, but there are factors that cause someone to use a system.

5. Conclusions and suggestions

5.1. Conclusion

Based on the research above, it can be concluded that the findings in this study are:

It is partially known that the perceived usefulness tested in this study is proven to have a significant effect on the accounting information system. Partially it is known that perceived ease of use has a significant effect on accounting information systems. Partially it is known that attitudes have a significant influence on the accounting information system.

Simultaneously, it is known that perceived usefulness, perceived ease of use , and attitudes together have an influence on the accounting information system at PT Lazada.

5.2. Suggestion

Management at the company is expected to optimize the use of its resources in the form of software, hardware, systems and professional human resources in the field of information technology that support it and be balanced by improving the skills of users or individuals so as to obtain potential benefits that can increase business value (performance) of e-commerce.

The results of this study are expected to encourage and motivate the next researchers to increase the sample size by expanding it not only as students who are the object of research. For example, such as private workers, the wider community so that the results obtained are more valid, accurate and precise.

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