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An Analysis of Factor That Influence the Interests in Behaviors of Using Accounting Information Systems Based on E-Commerce

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ABSTRACT

This study aims to analyze: 1) the influence of attitude on behavioral interest, 2) the influence of subjective norms on behavioral interest, 3) the influence of perceptual behavioral control on behavioral interest, 4) the influence of ease use of perception on behavioral interest and 5) the influence of the usefulness of perception on behavioral interest. There are 160 respondents in this study. They are the users of accounting information systems based on e-commerce. This study uses multiple linear regression research methods. Based on the results of the instruments can be seen that all items are valid and reliable statement. The results of the study showed that: 1) there is an influence of attitude on behavioral interest, 2) there is an influence of subjective norms on behavioral interest, 3) there is an influence of perceptual behavior control on behavioral interest, 4) there is an influence of ease of use of perception of behavioral interest and 5) there is an influence of usefulness of perception on behavioral interest.

INTRODUCTION

Along with era development, globalization affects all fields such as global economic change, changes in industrial economy and also changes of sophisticated technological. Development of information technology requires business to be able to compete tightly. One of solutions to develop a business is the use of information technology. One of information technology methods that currently developing is the spread of sales, buying, and marketing of goods and services through electronic such as internet, television, or computer network (*e-commerce*).

According to Kotler (2012: 460) *e-commerce* is the use of a *website* to transact or facilitate the sale of products and services online. It can be used as a tool to buy and sell products and services through internet by using a computer to improve overall company efficiency. Electronic

commerce describes the process of buying, sales, transfer or exchange products, services and information through computer network including internet (Sutanto, 2000:9).

Information system is a series of formal data collection procedures to be processed into information and distribution to users (Hall, 2009:9). One type of information system is an accounting information system (SIA). Accounting information system is an information system that handles everything related to accounting. The use of accounting information system can be divided into 2 groups namely external and internal users (Bodnar dan Hopwood, 2010:2). External users include shareholders, investors, creditors, governments, customers, subscribers, suppliers, and the community. External users are very dependent on various outputs from company's accounting information system. Customers

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receive bills and make payments processed in an accounting information system.

Accounting information systems are important for companies because by having the system company can carry out operational and information process more effectively and efficiently. Likewise for external users of accounting information systems based on e-commerce, it is very important because it can make transactions easier and gives a greater sense of security because by using systemized transaction process, the tendency of fraud is decreased. There are now many external users of e-commerce –based accounting information system that allows customers to receive bills and make payments online. There is 80% of e-commerce users in Indonesia and almost of them are young people. Young people tend to want the convenience of making transactions so that they feel comfortable because they do not need to waste time by going around shopping centers. For users, doing e-commerce can make transaction time shorter. Previous study on service has been done a lot. Theory of Planned behavior (TPB) is the theory most often used in the study. Theory of Planned behavior explains the factors that influence an individual's behavior where an individual will take an action based on the factors that influence it.

Theory of Planned behavior assumes that behavioral control has implication for intention that will ultimately lead to a perception of an action. According to Ajzen (1991), theory of Reasoned Action is human behavior is influenced by will/ intention/ interest. Interest is the desire of individuals to perform certain behaviors before the behavior is implemented. The intention or interest to take an action will determine whether the activity will be done.

Theory that can explain the relationship between attitude and one's behavior is behavior control Theory of Planned Behavior which is the development of the Theory of Planned action. According to Ajzen, someone's behavior is determined by an intention which is a function of behavior towards subjective norm behavior. Intention is determined by 3 aspects namely subjective norm, control and behavior.

One of the factors that influence behavioral interest is attitude. Attitude can affect someone's interest in shopping online because of several perceptions. By having perception, users can think that using online shopping is a good idea. Users think that it is very convenient to use online shopping to get products and feel happy with the online shopping system. Everyone has a tendency to behave in a way that is pleasant or unpleasant to a particular object. Attitude can affect someone's interest in shopping online because of the perception that online shopping

makes it easier for them to find products to choose and buy products. Nazar and Syahrani examined the influence of behavior on the intention using internet banking. The result of the study stated that a positive attitude towards the e-commerce system has increased interest in using the system. Based on the description above, the researchers describe the hypothesis as follow:

H1: influential attitude towards behavioral interest in using accounting information system based on e-commerce.

Another factors is subjective norms, subjective norms can affect one's interest in doing e-commerce because of encouragement of people who have online shopping experience to shop online and shopping online has become a habit in the neighborhood. Subjective norms indicate that an individual's belief in social pressure to perform or not perform a behavior (also called normative beliefs). A subjective norm is construction that combines individual's belief on certain reference and someone's motivation to obey towards its reference. The higher of one's belief that the reference wants certain behavior and the higher of one's obedience to the reference will make higher of one's tendency to do behavior. Subjective norms affect one's interest in using e-commerce where the encouragement arising from people around who have experience of shopping online raises one's intention to shop online too. A study conducted by Yunastiti and Baridwan (2012) stated that subjective norms affect interest in using information system-computer based. Based on the description above, the researchers describe alternative hypothesis as follow:

H2: subjective norms affect the behavioral interest in the use of accounting information system-e-commerce based.

Perception behavioral control can influence one's interest in shopping online because users can operate online shopping. They have the resources to shop online and have ability to shop online. Perceptual behavioral control is defined as a person's belief about the level of difficulty or ease in performing a behavior (called also control belief) (Ajzen 1991) or the level of authority given to someone to carry out the behavior. Perception behavioral control can affect one's interest in doing online shopping because of some reasons, such as users can operate online shopping, have resources to do online shopping, and have ability to shop. Based on the description above, the researchers describe alternative hypothesis as follow:

H3: Perceptual behavioral control influences the behavioral interest in using an accounting information system e-commerce-based. .

Ease of use of perception is also a factor influencing behavioral interest when consumers

find it easy to interact with website to search products and pay online, they will consider online shopping is more useful. According to Davis (1989) perception ease is a perception that explains the extent to which a person can believe that using a technology will be from effort. Ease has meaning without difficulty or does not require much effort when using information technology. Trisnawati, Suroso dan Kumorohadi (2012) examined about the analysis of key factors online repurchase intention. The result of study showed that *perceived ease of use* has significant effect on *perceived usefulness*. When customers find it easy to interact with website in searching products and paying online, they will consider that online shopping is more useful. Online shopping is more useful means consumers think that online shopping can save time and more flexible than traditional shopping. Therefore, perception behavioral control can influence interest in using e-commerce. Based on the description above, the researchers describe alternative hypothesis as follow:

H4: ease of the use of perception influences the behavioral interest in using accounting information systems e-commerce-based.

The usefulness of perception can affect one's interest in doing online shopping without wasting time, providing convenience in getting products, and making it easy to find what is needed. Usefulness perception is a perception that explains the extent to which users can believe that by using a technology will increase the performance (Davis (1989). Usefulness perception is one of strong factors in receiving to use information technology and users' behavior. Usefulness is defined as the probability of individual subjectivity; means by using certain information technology will increase individual's performance in an organization. Usefulness perception can influence one's interest in doing online shopping because of some reasons, such as not wasting time, providing convenience in getting products and making it easier to find what is needed. Based on the description above, the researchers describe alternative hypothesis as follow:

H5: the usefulness of perception influences the behavioral interest in using information accounting system e-commerce-based.

MATERIALS AND METHODS

The study is quantitative descriptive regarding the influence of factors affecting behavioral interest in using information accounting system e-commerce-based. The population of the study is 160 students of accounting department. They are external users of information accounting system e-commerce-based. Meanwhile, the sample of the study is 114

students that are taken by using Solvin's formula. This study used probability sampling technique namely simple random sampling. To ensure that questionnaire was filled out correctly by respondents, the researchers provide assistance to fill out the questionnaire. For analyzing the data, researchers used multiple linear regressions.

For giving description about the study, it is made framework of thinking as follow:

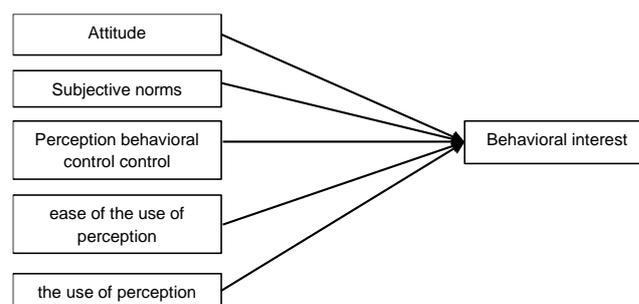


Figure1. framework of thinking

Based on the scheme above, the influence of attitude, subjective norms, Perception behavioral control, ease of the use of perception and the use of perception on interest behavior can be known by using equipment of multiple linear regressions analysis. A good attitude, subjective norms, Perception behavioral control, ease of the use of perception and the use of perception can lead behavior interest to use information accounting system e-commerce.

RESULTS AND DISCUSSION

F test is used to determine whether the equation model used in this study can be used to describe Y. if the calculated F value is greater than the F table value and the significance level obtained $< 0,05$ then the model used is appropriate or it or robust.

The results of data processing show that the significance is less than 0.05. Therefore, the choice of subjective norm, attitude, perception behavioral control, ease of use of perception, and the use of perception can illustrate behavioral interest in using accounting information system e-commerce-based.

Data analysis using SPSS program showed that coefficient of determination was 0.589 or 58.9%. These results explain that variation in changes in behavioral interest variables can be explained by attitude variables, subjective norms, perception behavioral control, ease of use of perception, and the use of perception was 0.589 or 58.9%, while the remaining 41.1% was explained by other variables not examined.

To test the influence of attitude, subjective norms, perception behavioral control, ease of use

of perception, and the use of perception of behavioral interest to use accounting information system e-commerce-based, multiple regression analysis was used. The calculation was done by using SPSS program and the following results were obtained:

According to the finding of the study, it can be seen that the second hypothesis which states that there was an influence of subjective norms on behavioral interest is proven by a significance value of less than 0.05. It means that subjective norms have a significant influence on behavioral interest. The effect given was a positive effect

Table 1 Analysis of Multiple Regression Analysis

| Variable | coefficient of determination | T _{count} | Significance |
|-------------------------------|------------------------------|--------------------|--------------|
| A constant | 0,809 | | |
| Attitude | 0,136 | 2,169 | 0,032 |
| Subjective norms | 0,118 | 2,165 | 0,033 |
| Perception behavioral control | 0,123 | 2,070 | 0,041 |
| Ease of the use of perception | 0,140 | 2,354 | 0,020 |
| The use of perception | 0,267 | 2,683 | 0,008 |
| R ² = 0,589 | | | |
| F Statistic = 30,966 | | | |

Source: primary data 2019, processed

Based on the results shown in table above, it was obtained multiple linear regression equation as follow:

$$Y = 0,809 + 0,136 (X_1) + 0,118 (X_2) + 0,123 (X_3) + 0,140 (X_4) + 0,267 (X_5)$$

These results showed that all variables were positive. It means that variable of attitude, subjective norms, perception behavioral control, ease of use of perception, and the use of perception gave positive influence to behavioral interest.

Based on results of analysis data showed that attitude had a positive and significant influence on behavioral interest. It meant hypothesis one or (H1) which states the effect of attitude towards behavioral interest was accepted. The study proved that the relationship of attitude and behavioral interest in TPB could explain the phenomenon of someone accepting or rejecting to use system e-commerce-based. Good attitude of consumers towards accounting information system e-commerce-based will foster consumers' interest in using accounting information system e-commerce-based. Bad attitude of consumers towards accounting information system e-commerce-based, the interest in the use of accounting o information system also tend to be low. Consumers often receive information from other consumers or from media about accounting information system e-commerce-based. The better information received by consumers, the consumers also had a good attitude towards the use of accounting information system e-commerce-based. The results of the study were consistent with the results of research conducted by Nazar and Syahrani (2008) which stated that there was a significant relationship between attitude and interest to transact online.

where the calculated t value was positive. It means that the higher the value subjective norms, the higher the behavioral interest. The belief that tells others should do or not do influence the accounting information system e-commerce-based. It is in accordance with the existing theory of planned behavior that states subjective norms can affect one's interest. Subjective norms reflect how a person's behavior is influenced by a number of important people who become a reference for consumers, the more family or lecturer, friends or people who have a higher position who suggest that someone uses an accounting information system e-commerce-based, the greater one's interest in using it. The results of the study supports the results of research conducted by Aisyah (2012) which stated that there was influence between subjective norms and interest to transact online.

Based on the hypothesis testing, it is explained that the proposed H3 was received. Thus, the H3 hypothesis in this study has significant effect on behavioral interest. The results of t calculation indicated a positive number which means the effect is given a positive value where if perception behavioral control is high then the interest in behavior will also be high. It is in line with existing theories of planned behavior which state that behavioral control can affect one's interests. Behavior control is determined by past experience and individual estimates of how difficult or easy to carry out behavior (Azwar 2012: 13). Therefore, it can be said that the results of the study that perception behavioral control felt by most users is positive for behavioral interest in using accounting information system e-commerce-based. The higher level of authority a person to perform certain behaviors, it will be easier for that person to do it. It was consistent

with the results of research conducted by Cahyaning (2010) that explained perception behavioral control affects the interest in online transactions.

Based on the calculation results, it can be seen that the significant value is less than 0.05 and t is positive. It indicated the fourth hypothesis stating the influence of ease of use of perception on behavioral interest is acceptable. The influence given was positive where the higher the ease of use of perception, the higher the behavioral interest. If users consider it was easy to use the accounting information system e-commerce-based, the interest to use it was also increasing. It was in accordance with the theory of planned behavior and research conducted by Rahman (2011) which stated that the ease of use of perception could affect one's interest in using something. The increasing ease of use will lead the interest in behavior to use accounting information system e-commerce-based to be high.

Based on hypothesis testing, it was explained that the proposed H5 was received. Therefore, the H5 hypothesis in this study had significant influence on behavioral interest. The results of t calculation showed a positive number which means that the effect given was positive where high. It was in line with the theory of planned behavior and research conducted by Rahman (2011) which stated that the use of perception can affect one's interest. The more users assumed that using accounting information system e-commerce-based was easy; the interest to use them will be higher too.

CONCLUSIONS AND SUGGESTION

After analyzing the data and discussion has been determined, it can be concluded that attitude has significant and positive influences on behavioral interest so that the first hypothesis can be proven. Subjective norms have significant and positive influence on behavioral interest so that the second hypothesis can be proven. Perceptual behavioral control has significant and positive influence on behavioral interest so that the third hypothesis can be verified. The ease of use perception has significant and positive influence on behavioral interest so that the fourth hypothesis can be verified. The use of perception has significant and positive influence so that the fifth hypothesis can be proven.

In order to foster behavioral interest to use accounting information system e-commerce-based, the users' good attitude must also be improved. Likewise, with subjective norms, to improve good attitude and subjective norms, the company must build a good image of the

company so that the users want to use it. Behavioral control and ease of use also must be improved. Companies must create systems that are easy to use by users so that users will get a good experience when using and it will lead users to re-use the system.

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