



## E-COMMERCE AND INFORMATION SYSTEMS' SIGNIFICANCE IN HELPING ENTREPRENEURS MAKE DECISIONS

Wida Ningsih

STIEB PERDANA MANDIRI

E-mail : [wida1706@yahoo.com](mailto:wida1706@yahoo.com)

\*Corresponding Author(s) Email : [wida1706@yahoo.com](mailto:wida1706@yahoo.com)

### ABSTRACT

The purpose of this study was to examine the effect of using e-commerce and information systems on entrepreneurial decisions. In addition, this study also examines differences in entrepreneurial decisions between students who have businesses and those who do not have previous entrepreneurship. The sampling method used was purposive sampling with predetermined criteria. This study used primary data by distributing questionnaires to 213 accounting students in Bandung. The results of testing the hypothesis show that the use of e-commerce and information systems influences entrepreneurial decisions. In addition, there are differences in entrepreneurial decisions between students who are entrepreneurs and those who are not.

### Article History:

Reviewed : 12 April 2021

Revised : 21 May 2021

Accepted : 26 June 2021

### DOI Prefix :

<https://doi.org/10.55606/bijmt.v1i2.1214>

**Keywords:** Student; E-commerce; Information Systems; Decision-making; Businessman

## 1. INTRODUCTION

Unemployment is a fundamental problem that has not been resolved to date. The higher number of births than deaths and the difficulty of getting a job are driving the increase in the number of unemployed. Ironically, unemployment with a university degree is a significant contributor to increasing the number of unemployed people in Indonesia (Table 1):

**Table 1. Open Unemployment Rate Based on Education Level 2020 - 2022**

Level of education	Open Unemployment Rate Based Level Education		
	2020	2021	2022
Never attended school	3.61	5.98	4.80
elementary school			
JUNIOR HIGH SCHOOL	6.46	6.45	5.95
SENIOR HIGH SCHOOL	9.86	9.09	8.57
Bachelor	15.43	11.85	9.35

Source: National Labor Force Survey, 2022 (in millions)

This phenomenon shows that the interest of students or university graduates in entrepreneurship is still very little (Aji, Sugiyo and Suharta, 2020; Mahanani and Sari, 2018). Therefore, universities have a significant role in encouraging students to improve their entrepreneurial skills. The ability of tertiary institutions to encourage students to become entrepreneurs is one way that can be done to reduce the number of unemployed (Suharti and Sirine, 2012).

In the business world, technology is an important part that can assist in decision making (Wahyuni and Diana, 2020). Information technology or systems can assist organizations in determining the right strategy and steps in decision making (Lazuardi and Salam, 2019). The right information system can push the organization in a better direction and work more optimally. Organizations that can combine information systems with implemented management will get the desired performance (Wahyuni, Marsdenia and Soenarto, 2018).

The development of the world of technology to date is very rapid so that all human activities can be carried out quickly using digital technology. Along with the development of the digital world, technological developments in the business world are marked by the emergence of e-commerce. The use of e-commerce really helps users in conducting business transactions because it is faster and easier to use (Anugrah and Priantara, 2018). E-commerce helps businesses reduce costs because they cut promotion, storage and purchase costs (Fauzia, 2016). E-commerce also has an impact on market expansion because it can be accessed by customers from various locations. E-commerce provides free advertising services because on the phenomenon above, the researcher is interested in examining the impact of use *e-commerce* And system information For taking decision entrepreneurship. This research is a development of previous research conducted (Pramiswari & Dharmadiaksa, 2017; Lazuardi and Salam, 2019; Ardiyani and Kusuma, 2016; Wulandari, Maslichah and Sudaryanti, 2020). The difference between this study and previous research is to examine further whether there are differences in entrepreneurial decisions between students who have businesses and students who do not have businesses. Then the purpose of this study is to first test whether there is a significant influence between information systems and e-commerce on decision making for entrepreneurship. The second tests whether there are significant differences in the use of information systems, e-commerce, and entrepreneurial decisions between students who have businesses and those who don't.

## **2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT**

This study uses contingency theory, this theory is a theoretical concept that explains the dependence of one variable on another (Drazin and de Ven, 1985). This theory proposes



three important methods for contingency research, namely selection, interaction and systems. Contingency theory states that organizational effectiveness is a function of the suitability of the environmental system in which the organization is formed. In this study, contingency theory explains the dependency between e-commerce and information systems with an interest in entrepreneurship. An information system is a framework for coordinating resources that processes data into information and is useful for decision making.

An information system is a collection of funds and resources, such as personnel and equipment that are processed, then used by management in making decisions (Mardi, 2011; Ardana and Hendro, 2016). The accounting information system affects decision making because it can provide information about data expressed in monetary units so that it can meet future needs (Nurhayati, 2018). In addition, accounting information systems also provide information that is useful for making alternative decisions or choices (Putri, Wahyuni and Sinarwati, 2017). Some research explains that information systems influence entrepreneurial decision making (Wulandari, Maslichah and Sudaryanti, 2020; Pramiswari and Dharmadiaksa 2017). Practice has proven that the use of information systems can increase productivity, work efficiency, and accountable reporting. Information systems can assist business actors in analyzing sales data and trends so as to support the decision-making process. Based on this concept, the first hypothesis is as follows:

H1: Information systems influence decision making in entrepreneurship.

*E-commerce* is a system or process of buying, selling, marketing, exchanging products or services as well as information using the internet network (Ajmal, Yasin and Norman, 2017). E-commerce is an online channel that can be accessed by the public via computers (Kotler and Armstrong, 2017). Business people will use this channel when carrying out their business activities and provide various product information to consumers. E-commerce media conduct transactions using internet media, the world wide web, and other search media that can be operated using mobile applications (Laudon and Traver, 2017).

*E-commerce* help businesses and consumers because of the several conveniences provided. Business actors can introduce products online, while consumers can choose and buy the desired product using all the available facilities (Yadewani and Wijaya, 2017). E-commerce also provides a new perspective on doing business because it provides various facilities so that anyone can take advantage of the existing conveniences (Prihadi and Susilawati, 2018). E-commerce provides many benefits, especially in showing the quality and speed of service so that it makes it easier for consumers to make decisions (Pramiswari and Dharmadiaksa

2017; Wahyuni and Diana, 2020). Based on the concept, the following hypotheses are prepared:

H2: E-commerce influences entrepreneurial decision making.

Entrepreneurship is an alternative that can be developed especially to create jobs and reduce unemployment (Ardiyani and Kusuma, 2016). In addition, uncertain environmental changes are a challenge for entrepreneurs to stay afloat with innovations including developing information system technology (Li, Makhdoom and Asim, 2020). Technological developments including the use of e-commerce really help someone in entrepreneurship because of the convenience obtained (Anugrah and Priantara, 2018). A reliable information system really helps organizational activities so that they can operate efficiently & effectively as a result, decisions can be made in the right way (Wahyuni, Marsdenia and Soenarto, 2018).

Decision making is an important part of the activities of both organizations and individuals. The right decisions will lead to the realization of goals and reduce risks. Someone will decide to do business independently based on intuition, experience, facts, authority and basic principles that occur in the field (Aji, Sugiyo and Suharta, 2020). Furthermore, Wijaya et al., (2015) explained that self-efficacy plays an important role in encouraging entrepreneurship. Entrepreneurial interest among others is supported by discipline, personal conviction, commitment to try, ability to innovate, and financial governance.

Experience in running a business or involvement in running a business can determine the quality of decision making. Someone who has experience will be faster in solving various obstacles so that the business will continue (Wahyuni, Pradhanawati and Hidayat, 2015). Matter This shows that the better the level of entrepreneurial experience a person has or gets, the better his business will develop (Trisnawati and Utomo, 2018). Based on this concept, the third hypothesis is formulated as follows:

H3a: There is differences in the use of e-commerce in students who have a business and those who do not have a business.

H3b: There is differences in the use of information systems in students who have businesses and those who do not have businesses.

H3c: There is differences in decision-making for entrepreneurship among students who have businesses and those who do not.

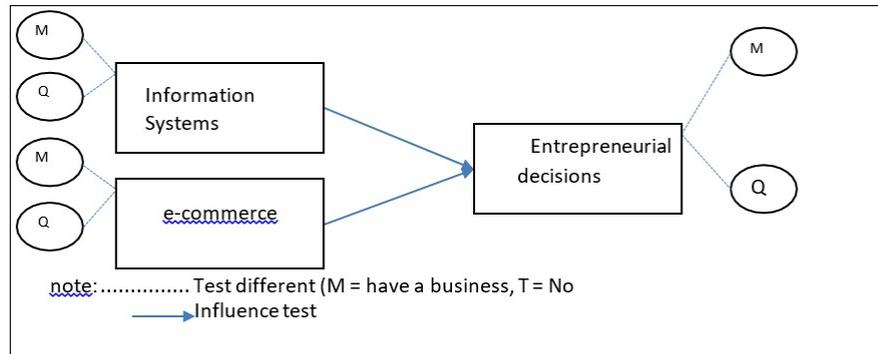


Figure 1. Research Model

### 3. RESEARCH METHODS

#### Data Collection Technique

This research is a quantitative research using primary data sources. Primary data was obtained by distributing questionnaires to 213 students at several universities in Bandung. The questionnaire was distributed online, namely through the Google form. The sampling technique used was purposive sampling with certain criteria namely; student majoring in accounting, has taken courses in entrepreneurship and accounting information systems. All questions use a Likert scale, namely 5 = SS (Strongly Agree), 4 = S (Agree), 3 = N (Neutral), 2 = TS (Disagree), 1 = STS (Strongly Disagree).

#### Variable Measurement

In this study, what is meant by e-commerce is the use of online media such as Facebook, Instagram, as well as the Tokopedia application and other online applications. E-commerce variables are measured with instruments developed by (Pramiswari and Dharmadiaksa, 2017) with 4 indicators such as; ease of access; guarantee security and ease of service. In this study, what is meant by an accounting information system is the benefits obtained when using an information system using either a computer or a smart phone. Information system variables are measured by 3 indicators, namely: convenience; access speed; low cost (Dita and Putra, 2016). In this study what is meant by entrepreneurial decisions is the perception of students whether they have an interest in becoming entrepreneurs or not after completing their studies. The decision-making variable in entrepreneurship uses indicators from (Ardiyani and Kusuma, 2016) which are measured by 4 indicators such as: leadership spirit; determination to do business; future career confidence. Hypotheses 1 and 2 in this study were tested using multiple regression analysis, while

hypothesis 3 used independent sample t-test analysis with a significance of 5%.

#### 4. RESULT AND DISCUSSION

Respondents in this study were 213 accounting students consisting of 159 women and 54 men. Most of the respondents were semester 7 with a total of 145 respondents, semester 5 totaling 89 respondents. Furthermore, table 1 shows the origin of the research respondent's tertiary institution.

**Table 2. Characteristics of Respondents**

University Name	Type		Total
	Own a Business	Not Owning a Business	
Langlangbuana University, Bandung	19	42	61
Bandung Islamic University	36	6	42
Pasundan University	6	9	15
Bandung Muhammadiyah University	7	8	15
Bandung University	6	10	16
Nurtanio University	6	11	17
Bandung University of Technology	7	12	19
General A. Yani University Bandung	0	6	6
Maranatha University, Bandung	6	12	18
Parahyangan Catholic University	10	15	25
	103	131	213

Source: primary data processed in 2022

#### Instrument Testing

Instrument testing in research uses validity and reliability tests. The validity test used the Pearson correlation with a significance level of 5%, while the reliability test used Cronbach alpha with a cut-off  $> 0.6$ . Test results validity (Table 3) shows that all instruments are valid and reliability test (Table 4) shows that all variables have Cronbach alpha  $> 0.6$ .

**Table 3. Validity Test**

Variable	Instrument	P Value
Information Systems	X1.1	0.558**
	X1.2	0.564**
	X1.3	0.648**
	X1.4	0.671**
	X1.5	0.631**
	X1.6	0.725**
	X1.7	0.727**
E-commerce	X1.1	0.469**
	X1.2	0.654**
	X1.3	0.774**
	X1.4	0.700**
	X1.5	0.558**



Entrepreneurial Decision	Y. 1	0.627**
	Y.2	0.591**
	Y.3	0.708**
	Y.4	0.651**
	Y.5	0.728**
	Y.6	0.592**

\*\* Sig < 1%; Source: primary data processed in 2022

**Table 4. Reliability Test**

Variable	Items	Cronbach Alpha	Information
Accounting information system	X1.1-X1.7	0.773	Reliable
<i>E-commerce</i>	X2.1-X2.5	0.646	Reliable
Entrepreneurial Decision	Y.1-Y.6	0.730	Reliable

Source: primary data processed in 2022

Testing hypotheses 1 and 2 in this study used multiple linear regression analysis with a significance level of 5% (see Table 5). The results of the study show that information systems and e-commerce variables have a significant effect on entrepreneurial decisions.

Based on the research results, it can be explained that information systems are very useful for decision making both individually and for organizations. Information systems that present accurate data can be used as a means to determine a choice or alternative, so that decisions can be made reduce future risks (Nurhayati, 2018). Reliable information can increase efficiency and productivity, especially with regard to transaction processing (Putri, Wahyuni and Sinarwati, 2017). The results of this study support previous findings which explain that information systems will increase a person's interest in deciding to become an entrepreneur (Wulandari, Maslichah and Sudaryanti, 2020).

**Table 5. Hypothesis Test Results**

Variable	Koef. Betas	t	Sig.	Information
Information Systems	0.399	8,186	0.000**	H1: Proven
<i>E-commerce</i>	0.407	5.101	0.000**	H2: Proven
F count : 125.780 Adj R Square : 0.521			0.000**	

\*\* Sig < 1 %; Source: primary data processed in 2022

*E-commerce* very attractive for students who will or already have a business because it provides a new perspective on doing business and has various facilities and conveniences (Yadewani and Wijaya, 2017). In addition, e-commerce can be used to quickly create new

businesses and develop existing businesses, so that it is of great interest to both new and old entrepreneurs (Prihadi and Susilawati, 2018; Wahyuni and Diana, 2020). The results of this study are in accordance with previous research findings which state that the higher the perception of using e-commerce, the desire to become an entrepreneur will increase (Pramiswari and Dharmadiaksa 2017).

**Table 6. Different Test Results for All Variables**

Do not have Variable	Business		Own	Business S. Dev	Lavender's test Value	P
	S.Dev	Means	Means			
Accounting information system	4,5373,474	4,685	2,720	0.420	0.014*	
<i>E-commerce</i>	4,6292.152	4,813	1,529	0.002	0.000**	
Entrepreneurial Decision	4,5732,917	4,715	2.103	0.021	0.014 *	

\*\* Sig < 1%, \* Sig < 5%; Source: primary data processed in 2022

After confirming that all data are normally distributed, hypothesis 3 testing is carried out using independent sample t test analysis with a significance level of 5% (Table 6). The results showed that there were differences between students who owned businesses and students who did not have businesses in understanding information systems, e-commerce and entrepreneurial decisions.

**Table 7. Test Results for Different Instruments Using Information Systems**

Information System Variables	Means		Lavender's Test	P Value
	No Own a Business	Own a Business		
1. The current information system is easy to use.	4,5644,737		0.000	0.058
2. Information systems can be accessed by fast.	4,6034,728		0.017	0.128
3. The system is reliable.	4,4964,705		0.000	0.022*
4. Information systems increase productivity.	4,4584,679		0.000	0.023*
5. Information systems improve effectiveness.	4,5494,621		0.528	0.435
6. Information system improve financial benefits	4,6104,669		0.480	0.514
7. Information system improve service quality.	4,4804,699		0.001	0.025*

\*Sig < 5%; Source: primary data processed in 2022



**Table 8. Test Results for Different E-commerce Use Instruments**

E-commerce variables	Means		Lavender's Test	P Value
	No Own a Business	Own a Business		
1. With e-commerce transaction processing becomes much easier.	4,809	4,980	0.000	0.004*
2. With e-commerce, the process can be done anywhere as long as the internet network is available.	4,687	4,854	0.000	0.015*
3. With e-commerce, the costs required are lower	4,465	4,737	0.000	0.003*
4. With e-commerce, the transaction process becomes safer.	4,615	4,728	0.075	0.198
5. With e-commerce service time be faster.	4,673	4,767	0.003	0.049*

\*Sig < 5%; Source: primary data processed in 2022

As material for further discussion, this study tested differences using an independent sample t test for each instrument on each variable. Table 7 presents the results of different tests for instruments on information system variables. The test results show that students who have become entrepreneurs have a better perception that information systems are reliable and increase productivity. In addition, the quality of service will also depend on the information system. Table 8 presents different instrument tests on e-commerce variables. The test results state that e-commerce is an option because of the low cost and relatively short service time. Table 9 shows that the main reason for students to decide on entrepreneurship is because future careers are more promising. In addition, an entrepreneurial spirit can be grown if someone has entrepreneurial leadership that enables someone to dare to make business decisions. The entrepreneurial spirit is an interesting career challenge that spurs creativity so that one has hope for future success (Li, Makhdoom and Asim, 2020).

**Table 9. Results of Different Test Instruments for Entrepreneurial Decision Instruments**

Entrepreneurial decision variables	Means		Lavender's Test	P Value
	Not Owning a Business	Own a Business		
1. Entrepreneurs can reduce dependence on other people.	4,664	4,737	0.067	0.402
2. Entrepreneurs can help the environment social.	4,687	4,601	0.078	0.328
3. An entrepreneur must have a leadership spirit.	4,442	4,747	0.000	0.001*
4. Entrepreneurs can guarantee life in a better future.	4,603	4,737	0.008	0.100

5. Career as entrepreneur is very interesting.	4,526	4,825	0.000	0.000**
6. Entrepreneurs must have a strong determination to start a business.	4,553	4,640	0.228	0.357

\*\* Sig < 1%, 8 Sig < 5%; Source: primary data processed in 2022

#### 4. CONCLUSION

Based on the results of testing the hypothesis, it can be concluded that information systems and the use of e-commerce have an effect on entrepreneurial decisions. An easy-to-use information system will increase the efficiency and effectiveness of one's work thereby facilitating decision making. The massive use of e-commerce lately shows that e-commerce has various advantages when compared to traditional trading systems so that it influences students in making decisions for entrepreneurship. The results of the independent sample t test show that there are differences in the perception of the use of information systems, e-commerce and entrepreneurial decisions between students who own a business and those who do not own a business.

Some of the limitations of this research are the first this research only test information system and e-commerce variables so that suggestions for future research can test other variables such as educational awareness because it is important in the application of technology (Ajmal, Yasin and Norman, 2017). Both of these studies were limited to students at several tertiary institutions, suggestions for future research to broaden the research object to all tertiary institutions so that the research results would be more generalizable (Triandra et al., 2019).

#### REFERENCES

- Aji, R. A. D., Sugiyo and Suharta, H. (2020) 'The effects of individual attitudes, academic support and social support towards entrepreneurial intentions in management study program of economics & business faculty at X University', *Palarch's Journal of Archaeology of Egypt/ Egyptology*, 17(5), pp. 671–690.
- Ajmal, F., Yasin, M. N. and Norman, A. A. (2017) 'Critical success factors influencing e-commerce adoption in SMEs: A review and model', *International Journal of Advanced and Applied Sciences*, 4(7), pp. 159–172. doi: 10.21833/ijaas.2017.07.023.
- Anugrah, I. M. A. and Prianthara, I. B. T. (2018) 'Pengaruh Bisnis E-commerce dan Sistem Informasi Akuntansi Berbasis Teknologi terhadap Kebutuhan Jasa audit e-commerce', *Jurnal Ilmiah Akuntansi & Bisnis*, 3(2), pp. 197–208.
- Ardana, C. and Hendro, L. (2016) *Sistem informasi akuntansi*. Jakarta: Mitra Wacana Media.
- Ardiyani, N. P. and Kusuma, A. A. (2016) 'Pengaruh sikap, pendidikan dan lingkungan keluarga terhadap minat berwirausaha', *E-Jurnal Manajemen Unud*, 5(8), pp. 5155– 5183.



- Arta, D. N. C., Leuhery, F., Abubakar, H., Yusuf, M., & Cakranegara, P. A. (2023). Literature Review: Analisis Hubungan Antara Pelatihan dan Kinerja Karyawan di Sebuah Perusahaan. *Management Studies and Entrepreneurship Journal (MSEJ)*, 4(1), 162-168.
- Dita, M. A. and Putra, I. W. (2016) 'Pengaruh penerapan sistem informasi akuntansi terhadap kinerja karyawan dengan integritas karyawan sebagai variabel pemoderasi', *E-Jurnal Akuntansi*, 15(1), pp. 614–640.
- Drazin, R. and de Ven, A. H. Van (1985) 'Alternative forms of fit in contingency theory', *Administrative Science Quarterly*, 30(4), p. 514. doi: 10.2307/2392695.
- Fachrurazi, F., Zarkasi, Z., Maulida, S., Hanis, R., & Yusuf, M. (2022). INCREASING MICRO SMALL MEDIUM ENTERPRISES ACTIVITY ENTREPRENEURIAL CAPACITY IN THE FIELD OF DIGITAL MARKETING. *Jurnal Ekonomi*, 11(03), 1653-1660.
- Fauzia, I. Y. (2016) 'Pemanfaatan e-commerce dan m-commerce dalam bisnis di kalangan wirausahawan perempuan', *Journal of Business and Banking*, 5(2), pp. 237–256. doi: 10.14414/jbb.v5i2.544.
- Hanis, R., & Yusuf, M. (2022, December). Applying A Swot Analysis Approach To A Sharia Marketing Perspective At Alunicorn Shops In Bandung. In *Proceeding of The International Conference on Economics and Business* (Vol. 1, No. 2, pp. 653-670).
- Heryadi, D. Y., Fachrurazi, F., Nurcholifah, I., & Yusuf, M. (2023). During the Covid-19 Pandemic, Marketing Strategy Analysis for Crispy MSMEs" MA ICIH". *Jurnal Publikasi Ilmu Manajemen*, 2(1), 184-201.
- Kaharuddin, K., & Yusuf, M. (2022, December). The Impact of Liquidity Risk Optimization on the Stability of Islamic Commercial Banks in Indonesia. In *Proceeding of The International Conference on Economics and Business* (Vol. 1, No. 2, pp. 671-688).
- Kotler, P. and Armstrong, G. (2017) *Principles of Marketing*. 17th Globa. Pearson.
- Kurhayadi, K., Yusuf, M., Masrifah, S., Rincani, E. D., & Fauzi, M. (2022). ANALYSIS OF BUMDESA COMPETITIVENESS STRATEGY THROUGH THE UTILIZATION OF TOURISM OBJECTS TO IMPROVE COMMUNITY WELFARE. *LITERACY: International Scientific Journals of Social, Education, Humanities*, 1(3), 157-171.
- Laudon, K. C. and Traver, C. G. (2017) *E-commerce 2017: Business, Technology, Society (13th Edition) Global Edition*, Pearson.
- Lazuardi, Y. and Salam, F. A. (2019) 'Pengaruh penggunaan sistem informasi akuntansi terhadap keberhasilan usaha kecil menengah', *Jurnal Ilmiah Akuntansi Peradaban*, 5(2), pp. 197–209.
- Li, C., Makhdoom, H. U. R. and Asim, S. (2020) 'Impact of entrepreneurial leadership on innovative work behavior: Examining mediation and moderation mechanisms', *Psychology Research and Behavior Management*, 13, pp. 105–118. doi: 10.2147/PRBM.S236876.
- Mahanani, E. and Sari, B. (2018) 'Faktor-faktor yang mempengaruhi minat berwirausaha mahasiswa Fakultas Ekonomi Universitas Persada Indonesia Y.A.I.', *Ikraith-Humaniora*, 2(2), pp. 31–40.
- Mardi (2011) *Sistem informasi akuntansi, Cetakan Pertama*. Bogor: Ghalia Indonesia.
- Nurfauzi, Y., Taime, H., Hanafiah, H., Yusuf, M., & Asir, M. (2023). Literature Review: Analisis Faktor yang Mempengaruhi Keputusan Pembelian, Kualitas Produk dan Harga

Kompetitif. *Management Studies and Entrepreneurship Journal (MSEJ)*, 4(1), 183-188.

- Nurhayati (2018) 'Peranan sistem informasi akuntansi terhadap pengambilan keputusan pada PT. PLN Pembangkit Sumatera Utara', *Majalah Ilmiah Politeknik Mandiri Bina Prestasi*, 7(2), pp. 37–48.
- Pramiswari, A. D. A. and Dharmadiaksa, I. B. (2017) 'Pengaruh e-commerce dan penggunaan sistem informasi akuntansi dalam pengambilan keputusan untuk berwirausaha', *E-Jurnal Akuntansi*, 20(1), pp. 261–289.
- Prihadi, D. and Susilawati, A. D. (2018) 'Pengaruh kemampuan e-commerce dan promosi di media sosial terhadap kinerja pemasaran', *Benefit: Jurnal Manajemen dan Bisnis*, 3(1), p. 15. doi: 10.23917/benefit.v3i1.5647.
- Putri, G. A. M. S., Wahyuni, M. A. and Sinarwati, N. K. (2017) 'Peranan sistem informasi dalam pengambilan keputusan bagi manajemen pada KPN Werdhi Yasa Kecamatan Buleleng', *E-Jurnal Akuntansi*, 8(2), pp. 1–9.
- Rahmidani, R. (2015) 'Penggunaan e-commerce dalam bisnis sebagai sumber keunggulan bersaing perusahaan', in *Jurnal SNEMA*. Padang, Indonesia, pp. 345–352.
- Suharti, L. and Sirine, H. (2012) 'Faktor-faktor yang berpengaruh terhadap niat kewirausahaan (Entrepreneurial Intention)', *Jurnal Manajemen dan Kewirausahaan*, 13(2), pp. 124–134. doi: 10.9744/jmk.13.2.124-134.
- Siregar, A. P., Nofirman, N., Yusuf, M., Jayanto, I., & Rahayu, S. (2022). The Influence of Taste and Price on Consumer Satisfaction. *Quantitative Economics and Management Studies*, 3(6), 998-1007.
- Sucipto, B., Yusuf, M., & Mulyati, Y. (2022). Performance, Macro Economic Factors, And Company Characteristics In Indonesia Consumer Goods Company. *Riwayat: Educational Journal of History and Humanities*, 5(2), 392-398.
- Survei Angkatan Kerja Nasional (Sakernas) Angkatan Kerja Nasional (2020) *Tingkat Pengangguran Terbuka Berdasarkan Tingkat Pendidikan 2020 - 2022*, Badan Pusat Statistik.
- Sutaguna, I. N. T., Achmad, G. N., Risdiyanto, A., & Yusuf, M. (2023). MARKETING STRATEGY FOR INCREASING SALES OF COOKING OIL SHOES IN BAROKAH TRADING BUSINESS. *International Journal of Economics and Management Research*, 2(1), 132-152.
- Triandra, N. *et al.* (2019) 'Analisis pengaruh e-commerce terhadap peningkatan kinerja UMKM (Studi kasus pada UMKM di Kabupaten Sumbawa)', *Jurnal Ekonomi dan Bisnis Indonesia*, 4(1), pp. 6–10. doi: 10.37673/jebi.v4i1.259.
- Trisnawati, A. Y. and Utomo, S. W. (2018) 'Pengaruh modal usaha, tingkat pengalaman berwirausaha dan inovasi terhadap kinerja UMKM di Kota Madiun', *THE 13th FIPA Forum Ilmiah Pendidikan Akuntansi Program Studi Pendidikan Akuntansi - FKIP Universitas PGRI Madiun*, (2337–9723), pp. 247–256.
- Wahyuni, E. T. and Diana, N. (2020) 'E-Commerce dan sistem informasi akuntansi sebagai faktor pendorong pengambilan keputusan mahasiswa akuntansi untuk erwirausaha', *E-Jra*, 9(3), pp. 93–115. doi: 10.29303/jaa.v5i2.97.
- Wahyuni, S., Pradhanawati, A. and Hidayat, W. (2015) 'Pengaruh tingkat pengalaman berwirausaha, produktivitas dan inovasi terhadap pengembangan usaha kulit lumpia', *Jurnal Ilmu Administrasi Bisnis*, 4(1), pp. 263–274. doi: 10.19016/jcshokuriku.3.0\_1.
- Wahyuni, T., Marsdenia, M. and Soenarto, I. (2018) 'Analisis pengaruh penerapan sistem informasi akuntansi terhadap pengukuran kinerja UMKM di wilayah Depok', *Jurnal Vokasi Indonesia*, 4(2), pp. 28–47. doi:



10.7454/jvi.v4i2.97.

- Wijaya, T., Nurhadi, N. and Kuncoro, A. M. (2015) 'Intensi berwirausaha mahasiswa: Perspektif pengambilan risiko', *Jurnal Siasat Bisnis*. doi: 10.20885/jsb.vol19.iss2.art2.
- Wulandari, Maslichah and Sudaryanti, D. (2020) 'Pengaruh e-commerce dan penggunaan sistem informasi akuntansi pada pengambilan keputusan dalam berwirausaha di Sanggam Mart Kabupaten Balangan', *E-Jra*, 09(02), pp. 47–57.
- Yadewani, D. and Wijaya, R. (2017) 'Pengaruh e-Commerce Terhadap Minat Berwirausaha', *Jurnal RESTI (Rekayasa Sistem dan Teknologi Informasi)*, 1(1), p. 64. doi: 10.29207/resti.v1i1.6.