INTEREST FACTOR ANALYSIS IN USE OF SIA BASED E-COMMERCE ON THE SHOPEE APP USING TAM

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Abstract

Technological advances in the current era have increased quite rapidly. Someone can easily do work or other things. Don’t miss online shopping transactions. Everyone can easily use the online sales application for their transactions, not to forget the shopee application which is very easy to access and can be used anywhere, anytime under any circumstances. This study aims to determine the effect of subjective norm variables, perceived convenience, usability, and complexity on the interest in using e-commerce-based SIA in the online shopee application among students. The population in this study were students at the State Islamic University of Maulana Malik Ibrahim Malang, Faculty of Economics, Accounting and Management Study Program, who had taken the Accounting Information Systems (AIS) course. The samples used in this study were 85 respondents. The research data was taken from primary data obtained from questionnaire distribution data. The sampling technique uses a purposive sampling technique; namely, the selection of samples is not random. And the data processing method in this study is to use multiple linear analyses using the SPSS 22 analysis tool. The results of this study indicate that subjective norms, perceived convenience, perceived usefulness, and complexity have a significant positive effect on the intention to use an e-commerce-based SIA in the online shop sales application.

Keywords: E-commerce, Sistem Informasi Akuntansi, TAM.

INTRODUCTION

The growing covi 19 outbreak has caused restrictions on all access. So that the renewal of regulations such as worship, school, shopping, and other activities is limited. So that at that time there was a change in behavior including in buying and selling transactions. All activities are carried out at home including shopping for various needs. Lots of students shop online because of limited access...
implemented by the government and see that online shopping is more beneficial, one of which is
saving time, effort and simplicity. There are so many advantages provided by online shopping, so that
students prefer to shop online. The application that is widely used in online shopping is the Shopee
application. Lots of students use the shopee application in shopping because the shopee application is
very easy to use and easy to access. Not only that, the Shopee application also offers many kinds of
promos so that it attracts many users to shop on the Shopee application. Even though the Covid 19
outbreak has disappeared, students still choose to shop online at the Shopee application because of the
many benefits that have been obtained so that it has continued until now.

The phenomenon that occurs at UIN Malang, especially at the Faculty of Economics,
researchers see that many students have the Shopee application, almost all students have the
application. So that researchers feel interested in researching Shopee e-commerce. The researcher also
saw that the goods used by the students were purchased through an online sales application, namely
the shopee application. Figure 1 shows that tokopedia and shopee lead the marketecommerce. Shopee
and Tokopedia still dominate the market ecommerce Indonesia. The competition for both is getting
tougher when viewed based on the average number of visitors per month. baseddata iPrice, the
average monthly visitor to the Tokopedia website touched 157.2 million in the first quarter of 2022.
This number experienced a 5.1% increase from the fourth quarter of 2021, which was 149.6 million
visits.

Meanwhile, Shopee is in 2nd position with an average monthly visitor132.77 million in the
first quarter of 2022, an increase of 0.6% from the previous quarter which was still 131.9 million.
Then Lazada rose to third place, shifting Bukalapak in the first 3 months of this year. The average
monthly visitor through twoecommerce that each touched the figures of 24.68 million and 23.1
million. People in Indonesia have used e-commerce Shopee is a medium for buying or selling an item.
Based on figure 1, the Shopee application is in second placeecommerce the type costumers to
customers which is often used after Tokopedia. The Shopee application offers a lot of conveniences,
one of which is to access the application so that people who use it can easily shop. This is in order to
attract people to use the Shopee application so that it becomes an online shopping medium that
continues to increase.

The difference between this research and previous research lies in the era of its development.
In the previous research, it still used era 4.0, while this research focuses on era 5.0, whose concept is
to enable someone to use science based on modern technology to meet needs and make human life
easier. Not only that, the difference from previous research is the dependent variable, namely
complexity. In this study there are several variables used, namely the first variable is subjective
norms. Subjective norm is how a person feels there is pressure given to him in carrying out or not
carrying out a behavior. People around the individual have a prominent role in forming subjective
norms (Pangestika & Prasastyo, 2017)

The second variable Ease of use is defined by how far people believe that using a particular
technology will be free of effort. Not only that, the number of uses along with the relationship
between the user and the system can also prove the ease of use (Shomad & Purnomosidhi, 2012)
Perceived usefulness is how people see whether the technology is useful or not. The more useful a
technology is, the more people will take advantage of that technology (D Sugandi et al., 2022). This
perception of complexity is very important. This complexity perception shows that the more
complicated an application is to operate, the less interest in using it. On the other hand, the easier it is
to use an application, the more it will be used or the number of people who are interested in the
application

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

**Technology Accepted Model (TAM)**

The Technology Accepted Model (TAM) measures how well people accept using information
technology systems (Supandi, 2022). TAM is a hypothesis used to gauge a person's interest in
obtaining information technology systems (Ma & Liu, 2004). The Theory of Reasoned Action, or
TRA, developed by Ajzen and Fishbein in 1980, was the basis for the Teori Technology Accepted
Model (TAM), which Davis developed in 1986. TRA measures a person's interest in using technology
through an interest in attitudes and behavior, while TAM measures interest from the perceived
usability and ease of the technology itself. Perceived usability and usefulness are checked against external variables; if someone thinks technology makes their life simpler, technology will benefit them. Convenience and utility perceptions will influence the.

**Accounting information system**

A system that saves, gathers, and records data to make information available to those who require it is referred to as an accounting information system (Marina et al., 2018). Steven defines an accounting information system as an organizational component that processes, gathers, and disseminates pertinent financial information for the benefit of the parties involved in the decision-making process (Indrayati, 2015). According to (Mulyadi, 2019), an accounting information system is a system created to handle financial transactions and produce outcomes about financial information that is beneficial to the parties involved.

**Based Accounting Information System Ecommerce**

SIA-based e-commerce as an SIA that has used internet technology in transaction processing for exchanging business information and sustaining commercial ties according. The benefits of employing SIA are mostly based on e-ability commerce to strengthen the bonds between a firm and its customers (Hardianti, 2013).

**E commerce**

E-commerce, according to (Akbar et al., 2020), is the process of communicating information, goods, and services, as well as handling payments by phone, internet connection, and other digital access. Meanwhile, e-commerce is a type of transaction in goods through the Internet, according to (Marina et al., 2018). In 2002, Quayle added that e-commerce is the common electronic data interchange between sellers and purchasers via mobile devices, email, linked mobile devices, the Internet, and intranet networks.

**Conceptual Framework**

The thinking framework used in this research is as follows:

![Conceptual Framework](image)

**Hypothesis**

**Influence of Subjective Norms on Interest in the Use of Based Accounting Information Systems Ecommerce on the Online Sales Application.**

According to (Supandi, 2022), subjective norms are perceptions of social pressure to engage in certain behaviors or refrain from engaging in certain behaviors based on a desire to satisfy these references. Social pressure has an impact on a person's interest in utilizing technology. The findings of Herry Irawan, Ratih Hendayani, and Dini Widyani’s study demonstrate that subjective norms greatly impact usage interest. Another research by Nina Monica and Ani Jra Indra using the TAM methodology showed that subjective norms did not impact usage intention.

Based on the theoretical concepts and previous research, the research hypothesis can be formulated as follows:

**H1:** Subjective norms have a positive effect on interest in using an accounting-based information systems e-commerce on the online sales application.
The Effect of Perceived Convenience on Interest in the Use of Based Accounting Information SystemsEcommerce on the Online Sales Application.

Perceived convenience, according to (Supandi, 2022), is the degree to which a person thinks utilizing a technology would be effortless. A person will utilize an information system if he or she thinks it is simple to use, but if they think it is difficult to use, they will not (Hartono, 2022). Users will think about their interest in utilizing the online sales application once they see how simple it is to utilize e-commerce to make purchases, payments, and sales. According to Wahyuni and Rikumahu's study, interest in usage is significantly positively impacted by the sense of convenience. Another study by (Deananda et al., 2020) found that the sense of convenience significantly positively impacts interest in usage. Contrarily, research by (Monica & Tama, 2017) demonstrates that interest in utilizing a product is unaffected by perceived convenience. Based on the theoretical concepts and previous research, the research hypothesis can be formulated as follows:

H2: Perception convenience Persepsi has a positive effect on interest in using an accounting-based information systemecommerce on the online sales application.

The Effect of Perceived Usefulness on Interest in the Use of Based Accounting Information SystemsEcommerce on the Online Sales Application.

Sensation of Utility is the conviction that utilizing technology will enhance professional performance (Hartono, 2022). As a result, if a person considers the information system to be beneficial, he will utilize it. In contrast, a person won't use an information system if he believes it to be less beneficial. Users of utility commerce do not have to personally exchange goods or services to complete transactions. Their perceived value or advantages influence interest in using the online sales software. (Syahril & Rikumahu, 2019) research demonstrates that perceived usefulness strongly influences the intention to use (Deananda et al., 2020). As this was going on, the study by Ma’ruf (2016) revealed that there was no connection between perceived usefulness and intention to utilize. Based on the research that has been done before, the hypothesis can be formulated as follows:

H3: Perceived usefulness has a positive effect on interest in using an accounting-based information systemecommerce on the online sales application.

The Effect of Complexity on Interest in the Use of Based Accounting Information SystemsEcommerce on the Online Sales Application.

Jogiyanto describes complexity as how challenging a computer system is for consumers to comprehend and employ a book from 2007. (Rogers and Shoemaker, 1971). The user's decision to utilize the online sales application will be impacted if e-commerce is considered hard in this scenario. An earlier study (Davis, 1989) discovered a clear correlation between complexity and easiness. According to a study by (Putra, 2019), complexity has a negative impact on user intention. However, according to research by (Syahril & Rikumahu, 2019) (Wahyuningtyas, 2016), complexity has a positive effect on use intention. Based on the theoretical concepts and previous research, the research hypothesis can be formulated as follows:

H4: Complexity has a positive effect on interest in using an accounting-based information systemecommerce on the online sales application online.

RESEARCH METHOD

This kind of study falls under the category of quantitative study. Quantitative research, however, involves data analysis that takes the form of numerical or numerical data. Students from the State Islamic University of Maulana Malik Ibrahim Malang's Department of Economics, particularly those enrolled in the management and accounting study programs, are the study's subject. The reason the researcher took the sampleThe problem is that researchers see the number of students who use it the shopee application so that researchers feel interested in researching the title andat that place.. The research was conducted in Malang. This study utilized a purposeful sampling method, often known as non-random sample selection, because the researcher wanted to collect data for a particular reason. The method for gathering data in this study was distributing online surveys using the Google Form. Data analysis method used is descriptive analysis, data quality test (validity test, reliability),
classic assumptions (normality test, multicollinearity test, heteroscedasticity test, autocorrelation test), hypothesis testing (correlation analysis, t test, r test, multiple linear) This study used the SPSS data processing application version 22.

RESULTS AND DISCUSSION

Table 1

<table>
<thead>
<tr>
<th>Descriptive Test</th>
<th>N (sample)</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subjective Norm</td>
<td>85</td>
<td>7.00</td>
<td>20.00</td>
<td>15.3882</td>
<td>2.41076</td>
</tr>
<tr>
<td>Perception of Convenience</td>
<td>85</td>
<td>6.00</td>
<td>30.00</td>
<td>26.0235</td>
<td>3.51519</td>
</tr>
<tr>
<td>Perceived Usefulness</td>
<td>85</td>
<td>15.00</td>
<td>30.00</td>
<td>25.2000</td>
<td>3.32666</td>
</tr>
<tr>
<td>Complexity</td>
<td>85</td>
<td>7.00</td>
<td>15.00</td>
<td>10.9412</td>
<td>1.80840</td>
</tr>
<tr>
<td>Interest</td>
<td>85</td>
<td>8.00</td>
<td>25.00</td>
<td>20.3529</td>
<td>3.29757</td>
</tr>
<tr>
<td>Valid N (listwise)</td>
<td>85</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Data processed, 2023

Based on table 1 the results of descriptive statistics are as follows:

Personal Norms (X1)

The answers provided by the respondents served as the basis for the research findings on the subjective norm variable. The average value was 15.3882, the standard deviation was 2.41076, the lowest value was 7, and the highest value was 20. These outcomes are from four questions with potential solutions and response grades of 5,4,3,2,1.

Perception of comfort (X2)

According to the responses provided by respondents, the lowest value for the impression of ease variable was 6, and the highest value was 30. The average weight was 26.0235, and the standard deviation was 3.51519. These outcomes are based on six questions with multiple choice responses and response grades of 5,4,3,2,1.

Perceived utility (X3)

The study's findings on the perception of ease variable showed that the lowest value, or minimum value, was 15, and the highest value, or maximum value, was 30. The average weight was 25.2000, and the standard deviation was 3.32666. These outcomes are based on six questions with multiple choice responses and response grades of 5,4,3,2,1.

Complexity (X4)

The lowest score, or minimum score, in the study's analysis of the impression of ease variable was 7, and the highest score, or maximum score, was 15. The average score was 10.9412, and the standard deviation was 1.80840. These outcomes are based on three questions with multiple choice responses and response grades of 5,4,3,2,1.

A desire to utilize.

The minimum or lowest score was 8, and the highest score, or highest score, was 25, according to the research results on the impression of ease variable. The average value was 20.3529, and the standard deviation was 3.29757. These outcomes are based on three questions with multiple choice responses and response grades of 5,4,3,2,1.

RESEARCH INSTRUMENT ANALYSIS

Validity test

To find out the size of the variable instrument to be studied, the researcher conducted a validity test, namely:
Table 2
Validity

<table>
<thead>
<tr>
<th>Question</th>
<th>r- count</th>
<th>r- table</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subjective Norm</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Question 1</td>
<td>0,747</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Question 2</td>
<td>0,687</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Question 3</td>
<td>0,684</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Question 4</td>
<td>0,625</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Perception of convenience</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Question 1</td>
<td>0,699</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Question 2</td>
<td>0,791</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Question 3</td>
<td>0,820</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Question 4</td>
<td>0,780</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Question 5</td>
<td>0,789</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Question 6</td>
<td>0,668</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Perceived Usefulness</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Question 1</td>
<td>0,817</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Question 2</td>
<td>0,795</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Question 3</td>
<td>0,667</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Question 4</td>
<td>0,803</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Question 5</td>
<td>0,678</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Question 6</td>
<td>0,705</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Complexity</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Question 1</td>
<td>0,589</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Question 2</td>
<td>0,747</td>
<td>0,213</td>
<td>Valid</td>
</tr>
<tr>
<td>Question 3</td>
<td>0,725</td>
<td>0,213</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: Data processed, 2023

In this validity test it is shown that all variables show that the calculated value is greater than the calculated value, so that in this validity test it shows that all these variables are valid and can be continued to the next test.

Reliability Test

Table 3
Reliability Test Results

<table>
<thead>
<tr>
<th>Variable</th>
<th>Cronbach’s Alpha</th>
<th>Reliable Value</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subjective Norm</td>
<td>0,624</td>
<td>0,70</td>
<td>Reliability</td>
</tr>
<tr>
<td>Perception of Convenience</td>
<td>0,855</td>
<td>0,70</td>
<td>Reliability</td>
</tr>
<tr>
<td>Perceived Usefulness</td>
<td>0,840</td>
<td>0,70</td>
<td>Reliability</td>
</tr>
<tr>
<td>Complexity</td>
<td>0,388</td>
<td>0,70</td>
<td>Reliability</td>
</tr>
</tbody>
</table>

Source: Data processed, 2023

Based on the reliability test in table 3 test Cronbach’s Alpha for each variable has a value of more than a reliable value of 0.70 so that the reliability test in this study is declared reliable for each of the existing variables.
CLASSIC ASSUMPTION TEST

Normality Test

Tabel 4
Normality test

<table>
<thead>
<tr>
<th>One-Sample Kolmogorov-Smirnov Test</th>
<th>Unstandardized Residual</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>85</td>
</tr>
<tr>
<td>Normal Parameters a,b</td>
<td></td>
</tr>
<tr>
<td>Mean</td>
<td>.0000000</td>
</tr>
<tr>
<td>Std. Deviation</td>
<td>2.3287890</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
<td></td>
</tr>
<tr>
<td>Absolute</td>
<td>.073</td>
</tr>
<tr>
<td>Positive</td>
<td>.073</td>
</tr>
<tr>
<td>Negative</td>
<td>.033</td>
</tr>
<tr>
<td>Test Statistic</td>
<td>.073</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>.200 c,d</td>
</tr>
</tbody>
</table>

Source: results of data processing, 2023

Based on table 4 of the normality test, there is an asymp.sig value for the unstandardized residual which has a value of 0.200, so the researcher concludes that in this study the value and population contribute normally because the value is > 0.05.

Multicollinearity Test

Table 5
Multicollinearity test

<table>
<thead>
<tr>
<th>Coefficients a</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
<th>Tolerance</th>
<th>VIF</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Model</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 (Constant)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subjective Norm</td>
<td>.318</td>
<td>.121</td>
<td>.233</td>
<td>2.622</td>
<td>.010</td>
<td>.792</td>
</tr>
<tr>
<td>Perception convenience</td>
<td>.216</td>
<td>.104</td>
<td>.231</td>
<td>2.076</td>
<td>.041</td>
<td>.505</td>
</tr>
<tr>
<td>Perception of usefulness</td>
<td>.287</td>
<td>.115</td>
<td>.290</td>
<td>2.503</td>
<td>.014</td>
<td>.465</td>
</tr>
<tr>
<td>complexity</td>
<td>.272</td>
<td>.175</td>
<td>.149</td>
<td>1.557</td>
<td>.123</td>
<td>.680</td>
</tr>
</tbody>
</table>

Source: Data processed, 2023

Based on table 5 above, we can see that each of the independent variables used in this study has a VIF value <10 and a tolerance > 0.10, so this indicates that the independent variables used do not have multicollinearity.

Heteroscedasticity Test

Source: Data processed, 2023
It can be seen from Figure 1 that we can see that the variables we use conclude that there is no heteroscedasticity in the regression model where the scatterplot looks not in the form of a pattern.

**Correlation Auto Test**

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.708&lt;sup&gt;a&lt;/sup&gt;</td>
<td>.501</td>
<td>.476</td>
<td>2.386</td>
</tr>
</tbody>
</table>

Source: Data processed, 2023

With the number of samples \( n = 85 \), and the number of independent variables \( k = 4 \) significant level 5%. DL or DU values can be obtained DU = 1.797 and DL = 1.702 so the value of 4-DU = 2.203. So, the value of DU < DW < 4-DU (1.797 < 2.386) Ho is accepted which means that there is no autocorrelation in the regression model.

**Data Analysis and Hypothesis Testing**

*Determinant Coefficient Test (Adjust R2)*

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.708&lt;sup&gt;a&lt;/sup&gt;</td>
<td>.501</td>
<td>.476</td>
<td>2.386</td>
</tr>
</tbody>
</table>

Source: Data processed, 2023

Based on table 1, it can be said that the R square number is 0.501, which means that the relationship between the dependent variable and the independent variable is strong because this number is greater than 0.05. Meanwhile, the adjuster R square is 0.476 or equal to 47%, this means that 47% of the effect of interest in use can be explained by subjective norm variables, perceived convenience, perceived usefulness and complexity.

**Partial Test (t test)**

<table>
<thead>
<tr>
<th>Coefficients&lt;sup&gt;a&lt;/sup&gt;</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
</table>

Based on table. 13 The results of the partial t test are explained as follows:
1. Subjective norm variable X1 t count > t table (2.622 > 1.974) Ho is rejected and significant value (0.010 <0.05) to interest in usability.
2. Perceived convenience variable X2 t count > t table (2.076 > 1.974) Ho is rejected and significant value (0.041 <0.05) on interest in usability.
3. Perceived usefulness variable \( X_3 \) t count > t table (2.503 > 1.974) Ho is rejected and significant value (0.014 < 0.05) on interest in usability.

4. Perceived convenience variable \( X_2 \) t count > t table (1.557 > 1.974) Ho is rejected and significant value (0.123 < 0.05) on interest in usability.

RESULT INTERPRETATION

Subjective Norms (X1) have a significant effect on interest in use

The results of this study indicate that intention to use has a significant positive effect on subjective norms. Subjective norms have a positive influence on the intention to use SIA basedecommerce on the online sales application. This is in line with the results of research (Wahyuningtyas, 2016) which states that subjective norms have a significant positive effect on intention to use. Meanwhile, according to research (Monica & Tama, 2017) states that subjective norms have no effect on intention to use.

Perceived Convenience (X2) Has a Significant Influence on Interest in Use

Based on the processed data taken from primary data, the results of this study indicate that perceived ease of use has a significant positive effect on interest in use. Perceived ease of use has a positive influence on interest in using SIA-basedecommerce on the online sales application. This is in line with the results of research (Sulfina et al., 2022) which states that perceived convenience has a positive and significant effect on intention to use, while research according to (Mawardani & Dwijayanti, 2021), has the same result, namely a positive effect on intention to use. Meanwhile, according to research (Monica & Tama, 2017) states that perceived ease of use does not have a positive effect on intention to use.

Perceived Usefulness (X3) Has a Significant Influence on intention to use.

Based on the processed data taken from primary data, the results of this study indicate that perceived usefulness has a significant positive effect on interest in use. Perceived ease of use has a positive influence on interest in using SIA-basedecommerce on the online sales application. This is in line with the results of research (Deananda et al., 2020), which states that perceived usefulness has a significant positive effect on intention to use.

Complexity (X4) Significantly Influences Interest in Use

Based on the processed data taken from primary data, the results of this study indicate that complexity has a significant positive effect on intention to use. Complexity has a positive influence on interest in using SIA-basedecommerce on the online sales application. This is in line with research (Sulfina et al., 2022) which states that complexity has a significant positive effect on intention to use.

CONCLUSION

This study aimed to determine the effect of subjective norm variables, perceived convenience, usability, and complexity on the interest in using e-commerce-based accounting information systems in online sales applications. Based on the data that has been collected and tested, it can be partially concluded that:

1. Subjective norms positively and significantly affect the interest in using e-commerce-based accounting information systems in online sales applications. as the hypothesis that was made at the beginning of the study which stated that social norms had a significant positive effect on interest in using e-commerce-based accounting information systems on the shopee application. so that the more obedient the community is towards the attitude of behavior, the more it influences the interest in using it.

2. Perceived convenience positively and significantly affects an interest in using e-commerce-based accounting information systems in online sales applications. as the hypothesis that was made at the beginning of the study which stated that perceived convenience had a significant positive effect on interest in using e-commerce-based accounting information systems on the shopee application. so that the easier it is to use the shopee application, the more interested it is so that the perceived ease of use has a significant positive effect on interest in use.

3. Perceived usefulness positively and significantly affects an interest in using e-commerce-based accounting information systems in online sales applications. as the hypothesis that was made at the
beginning of the study which stated that perceived usefulness had a significant positive effect on interest in using e-commerce-based accounting information systems on the shopee application. so that the more you feel useful using the shopee application, the more those who are interested in using it so that the perception of usability influential significant positive effect on interest in use.

4. Complexity positively and significantly affects the interest in using e-commerce-based accounting information systems in online sales applications. The conclusion contains a summary of the results of the research and discussion. as the hypothesis that was made at the beginning of the study which stated that complexity had a significant positive effect on interest in using e-commerce-based accounting information systems on the shopee application. so that the easier it is to use the shopee application, the more people are interested in using it, so it's a hassleinfluential significant positive effect on interest in use.

SUGGESTION
Theoretical advice
The advice that can be given to the government is to wholeheartedly support online sales. Because online sales include MSMEs. Not only selling goods domestically, but Shopee Indonesia also sells its goods abroad, so the Government is advised to create a special group that pays attention to the export of goods purchased through Shopee Indonesia abroad, because this also has a positive impact on the country. we are Indonesia. With the rapid development of online sales, Indonesian products will become increasingly well-known in the eyes of the world so that the world can get to know Indonesia through products sold online through the Shopee application.

Sfeel practical
Observing the results of this study, there are factors that influence interest in using the shopee application. Due to the limitations of this study, future researchers are expected to examine more deeply the other factors that cause interest in using e-commerce in this shopee application. Future researchers are also expected to add variables to their research, and also add to the sample they madeso that more accurate and better data can be obtained.

REFERENCE


