JURNAL VALUE : Jurnal Manajemen dan Akuntansi

Journal homepage: https://e-journal.umc.ac.id/index.php/VL

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

Siti Hildani Saadatul Khair
Isnan Murdiansyah
[1] Fakultas Ekonomi, Universitas Islam Negeri Maulana Malik Ibrahim Malang
Email: hildaindah485@gmail.com
[2] Fakultas Ekonomi, Universitas Islam Negeri Maulana Malik Ibrahim Malang
Email: isnanmurdiansyah86@gmail.com

Abstract

Kemajuan teknologi di era sekarang ini mengalami peningkatan yang cukup pesat. Seseorang bisa dengan mudah melakukan pekerjaan ataupun hal lainnya. Tidak ketinggalan dengan transaksi berbelanja online. Semua orang dengan mudah menggunakan aplikasi penjualan online untuk transaksi mereka, tidak ketinggalan dengan aplikasi shopee yang sangat mudah di akses dan bisa digunakan dimanapun, kapanpun dalam keadaan apapun. Penelitian ini bertujuan untuk mengetahui pengaruh variabel norma subjektif, persepsi kenyamanan, kegunaan, dan kompleksitas terhadap minat menggunakan SIA berbasis e-commerce pada aplikasi shopee online di kalangan mahasiswa. Populasi dalam penelitian ini adalah mahasiswa Universitas Islam Negeri Maulana Malik Ibrahim Malang Fakultas Ekonomi Program Studi Akuntansi dan Manajemen yang telah mengambil mata kuliah Sistem Informasi Akuntansi (SIA). Sampel yang digunakan dalam penelitian ini sebanyak 85 responden. Data penelitian diambil dari data primer yang diperoleh dari data penyebaran kuesioner. Teknik pengambilan sampel menggunakan teknik purposive sampling; yaitu pemilihan sampel tidak acak. Dan metode pengolahan data dalam penelitian ini adalah dengan menggunakan analisis linier berganda dengan menggunakan alat analisis SPSS 22. Hasil penelitian ini menunjukkan bahwa norma subyektif, kenyamanan yang dirasakan, manfaat yang dirasakan, dan kompleksitas berpengaruh positif signifikan terhadap niat menggunakan SIA berbasis e-commerce pada aplikasi penjualan online shop.
Kata kunci : *E-commerce, Sistem Informasi Akuntansi, TAM*

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 placeecommercethe type costumers to costumers 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 classifies, 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

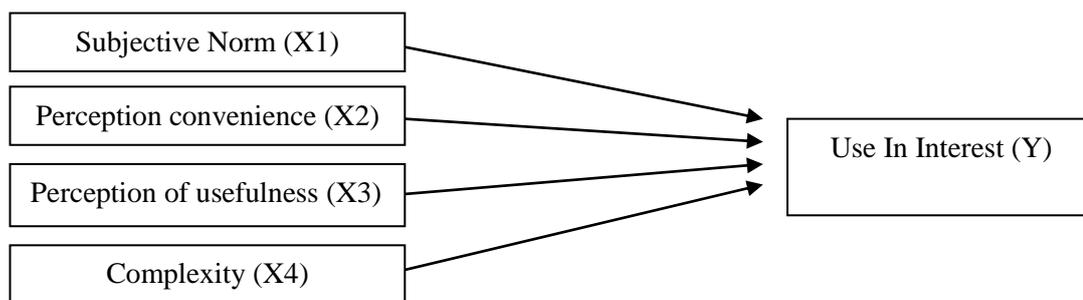The thinking framework used in this research is as follows:

Figure 1
Conceptual Framework

Hipotesis

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 Annafi Indra using the TAM a 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 systemecommerce on the online sales application.

The Effect of Perceived Convenience on Interest in the Use of Based Accounting Information Systems*Ecommerce* 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 Systems*Ecommerce* 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 system*ecommerce* on the online sales application.

The Effect of Complexity on Interest in the Use of Based Accounting Information Systems*Ecommerce* 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 system ecommerce on the 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
Descriptive Test

Descriptive Statistics					
	N (sampel)	Minimum	Maximum	Mean	Std. Deviation
Subjective Norm	85	7.00	20.00	15.3882	2.41076
Perception of Convenience	85	6.00	30.00	26.0235	3.51519
Perceived Usefulness	85	15.00	30.00	25.2000	3.32666
Complexity	85	7.00	15.00	10.9412	1.80840
Interest	85	8.00	25.00	20.3529	3.29757
Valid N (listwise)	85				

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

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

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

Variable	Cronbach's Alpha	Reliable Value	Conclusion
Subjective Norm	0,624	0,70	Reliability
Perception of Convenience	0,855	0,70	Reliability
Perceived Usefulness	0,840	0,70	Reliability
Complexity	0,388	0,70	Reliability

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

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		85
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.32878990
Most Extreme Differences	Absolute	.073
	Positive	.073
	Negative	-.033
Test Statistic		.073
Asymp. Sig. (2-tailed)		.200[c,d]

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

		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-.396	2.330		-.170	.866		
	Subjective Norm	.318	.121	.233	2.622	.010	.792	1.263
	Perception convenience	.216	.104	.231	2.076	.041	.505	1.982
	Perception of usefulnes	.287	.115	.290	2.503	.014	.465	2.152
	complexity	.272	.175	.149	1.557	.123	.680	1.470

Source: Data processed, 202

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
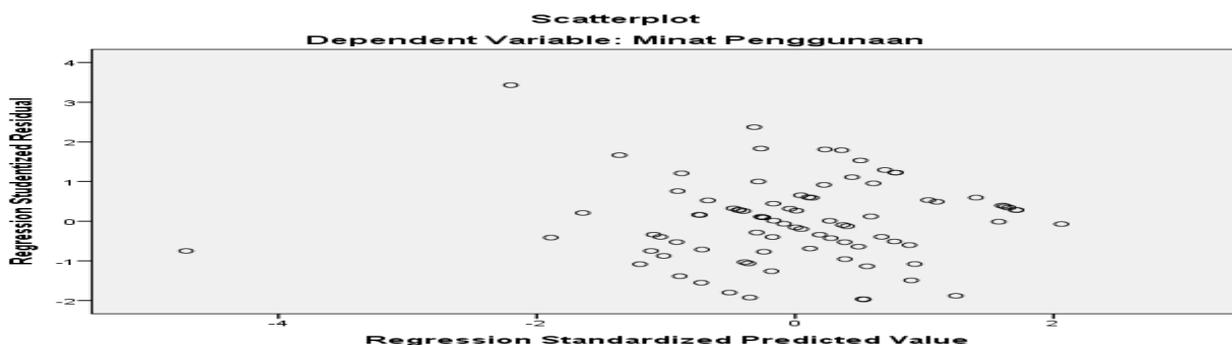
Source: Data processed, 2023

Figure. 2
Heteroscedasticity Tes

It can be seen from Ficture. 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.7
Correlation auto test
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.708[a]	.501	.476	2.386

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
Determination Coefficient Test (Adjust R2)

Table 9
Test Results for the Coefficient of Determination (Test R)
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.708[a]	.501	.476	2.386

Source: Data processed, 2023

Based on table 12, 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. 10
Partial Significance Test Results (t test)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.396	2.330		-.170	.866
	Subjective Norm	.318	.121	.233	2.622	.010
	Perception convenience	.216	.104	.231	2.076	.041
	Perception of usefulness	.287	.115	.290	2.503	.014
	Complexity	.272	.175	.149	1.557	.123

Source: Data processed, 2023

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 X3 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 X2 t count > t table (1.557 > 1.974) Ho is rejected and significant value (0.123 <0.05) on interest in usability.

RESULT INTREPTION
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 ths 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

Akbar, M. A., Alam, S. N., Hutahaean, J., & Simarmata, J. (2020). *E-COMMERCE: Dasar Teori Dalam Bisnis Digital*. Yayasan Kita Menulis.

D Sugandi, Arung Prajoko, M., Effendi, I., & Sugandini, D. (2022). *Pengguna Marketplace Tokopedia Di Daerah Istimewa Yogyakarta*. *9*(1), 287–306.

Deananda, A., Budiastuti, P., & Muid, D. (2020). Analisis Faktor-Faktor Pengaruh Minat Penggunaan Sistem Informasi Akuntansi Berbasis E-Commerce Pada Aplikasi Shopee Dengan Menggunakan Technology Acceptance Model (Tam). *Diponegoro Journal of Accounting*, *9*, 1–10. http://ejournal-s1.undip.ac.id/index.php/accounting

Dr. H. Supandi, S. H. M. H. (2022). *Essays & commentaries on Indonesian Law*. Penerbit Alumni. https://books.google.co.id/books?id=oCZdEAAAQBAJ

Hardianti, S. (2013). Faktor Minat Perilaku Menggunakan Sistem Informasi Akuntansi Berbasis E-Commerce. *Akuntansi*.

Indrayati. (2015). *Sistem informasi akuntansi teori dan konsep desain SIA* (1st ed.).

Ma, Q., & Liu, L. (2004). The Technology Acceptance Model. *Journal of Organizational and End User Computing*, *16*(1), 59–72. https://doi.org/10.4018/joeuc.2004010104

Marina, A., Wahjono, S. I., Syaban, M., & Suarni, A. (2018). *Sistem informasi akuntansi : teori dan praktikal*. UMSurabaya Publishing. https://books.google.co.id/books?id=QFKwDwAAQBAJ

Mawardani, F., & Dwijayanti, R. (2021). Pengaruh Persepsi Kemudahan Penggunaan Dan Promosi Cashback Terhadap Minat Mahasiswa Dalam Menggunakan Dompet Digital Shopeepay Pada Aplikasi Shopee. *Jurnal Pendidikan Tata Niaga (JPTN)*, *9*(3), 1455–1463.

Monica, N. &, & Tama, annafi indra. (2017). *PENGARUH PERSEPSI MANFAAT,PERSEPSI KEMUDAHAN, PERSEPSI KENYAMANAN, NORMA SUBJEKTIF DAN KEPERCAYAAN TERHADAP MINAT MENGGUNAKAN ELECTRONIC COMMERCE*. 8(1), 1–14.

Mulyadi. (2019). Akuntansi Biaya. In *Akuntansi Biaya*. BPFE-Yogyakarta. https://doi.org/10.21070/2019/978-623-6833-85-8

Pangestika, S., & Prasastyo, K. W. (2017). Pengaruh Sikap, Norma Subjektif, Kontrol Perilaku yang Dipersepsikan Terhadap Niat Untuk Membeli Apartemen di DKI Jakarta. *Jurnal Bisnis Dan Akuntansi*, *19*(1a-4), 249–255. http://jurnaltsm.id/index.php/JBA

Prof. Jogiyanto Hartono, P. D. M. B. A. C. A. (2022). *PORTOFOLIO DAN ANALISIS INVESTASI: Pendekatan Modul (Edisi 2)*. Penerbit Andi.

Shomad, A. C., & Purnomosidhi, B. (2012). Pengaruh Kepercayaan, Persepsi Kegunaan, Persepsi Kemudahan, dan Persepsi Risiko terhadap Perilaku Penggunaan E-commerce. *Jurnal Ilmiah Mahasiswa FEB*, *1*(2), 1–20. https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/466/411

Sulfina, S., Yuliniar, Y., & Aziz, A. (2022). Pengaruh Persepsi Kemudahan Penggunaan Dan Persepsi Manfaat Terhadap Minat Untuk Menggunakan Uang Elektronik (Shopeepay). *Jurnal Riset Akuntansi Dan Keuangan*, *17*(2), 105. https://doi.org/10.21460/jrak.2021.172.401

Syahril, W. N., & Rikumahu, B. (2019). Penggunaan Technology Acceptance Model (Tam) Dalam Analisis Minat Perilaku Penggunaan E-Money Pada Mahasiswa Universitas Telkom. *Jurnal Mitra Manajemen*, *3*(2), 201–214. https://doi.org/10.52160/ejmm.v3i2.201

Wahyuningtyas, retno ayu. (2016). Pengaruh Persepsi Kemudahan Terhadap Niat Beli Ulang Dengan Persepsi Kegunaan Sebagai Variabel Intervening (Studi Pada Pengguna Layanan Aplikasi Go-Jek Di Surabaya). *Jurnal Ilmu Manajemen (JIM)*, *4*(3), 1–10.