THE INFLUENCE OF ENTREPRENEURSHIP KNOWLEDGE AND E-COMMERCE TOWARD ENTREPRENEURIAL INTERESTS IN ACCOUNTING STUDENTS AT WIDYATAMA UNIVERSITY

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ABSTRACT

This study aims to determine empirically the effect of Entrepreneurship Knowledge and E-commerce on Entrepreneurial Interest in Students of the Accounting Study Program, Widyatama University, Bandung. This study uses primary data by using a questionnaire. The sample in the study was conducted with 88 respondents. The data obtained came from students of the Accounting Study Program, Widyatama University, Bandung. The data analysis method used is multiple linear regression analysis with the help of SPSS software version 25 (Statistical Products and Service Solutions version 25). The test data used are simultaneous hypothesis testing (f), coefficient of determination (R²), and partial hypothesis testing (t). The results showed that the independence of the variable simultaneously had a significant effect on the dependent variable. Based on the results of the coefficient of determination, the value of Adjusted R² Square is 71.6% while the remaining 28.4% is influenced by other variables not included in this lesson. Based on the partial test results, all variables have an influence on Entrepreneurial Interest, Entrepreneurship Knowledge (sig = 0.000) and E-Commerce (sig = 0.000) have an effect on Entrepreneurial Interest.

Keywords: E-Commerce, Interest in Entrepreneurship, Knowledge of Entrepreneurship

I. BACKGROUND OF THE PROBLEM

Indonesia is one of the developing countries that has abundant natural resources and a large population, which is why Indonesia is often referred to as a country rich in resources. The wealth of natural resources (SDA) in Indonesia is very diverse, which includes wealth from mining, oil and gas, to underwater wealth, fisheries and so on. However, if grouped based on the level of welfare of the people, one of the problems often faced by developing countries including Indonesia is the problem of unemployment. One of the causes of the very high unemployment rate in developing countries is the growth rate of the labor force which is very high and exceeds the capacity of the national economy. This is exacerbated by the low growth in employment opportunities which is closely related to the low level of investment, especially in the industrial and modern service sectors (Kompas.com, 2020).

The impact if entrepreneurship low in macro will be very crucial. Product Domestic Gross as a reference basis in calculating the development of country's economy will be affected and make the value of the development of the Indonesian economy into decline. When a country experiencing Product Domestic Bruto (GDP) decreased, the increase in the level of unemployment, the decline in sales of retail, and the contraction in revenues of manufacturing for a period of time long (Julius Shiskin, 1974). Based on this, the impact of a lack of interest in entrepreneurship will hinder the growth process of problem solving, especially in the area of entrepreneurs, there will be less or even no resolution. So it will be a prolonged problem and it is not impossible that new problems will arise both for individuals and for the region.

In the process entrepreneurship is considered able to reduce unemployment. Entrepreneurs can be called economic heroes. Because even though the numbers are small, their contribution is no less than 70% to the national economy. To reduce unemployment and increase people's income, the government is expected to promote small and medium business development programs. The development program is in line with the national development goals, better known as the people's economy (Suparno, 1945)
With a situation like this (Covid-19) many of the working workforce have become unemployed. The macro impact of unemployment has an impact on the decline in the level of the country's economy, has an impact on political instability, has an impact on investors, and on social and mental health. Meanwhile, the impact of unemployment on a micro level is more personal. According to Mahdar (2015; Ozigci, 2020; Mohthash et al., 2020; karvankova et al., 2020) , namely: (a) Unemployment can eliminate livelihoods; (b) Unemployment can eliminate skills; (c) Unemployment will cause socio-political instability.

II. LITERATURE REVIEW

Definition of Interest in Entrepreneurship
Interest in entrepreneurship is a focus on entrepreneurship due to a sense of love accompanied by a desire to learn, know and prove further about entrepreneurship. Interest in entrepreneurship arises because of a curiosity for information about entrepreneurship which is then continued to participate directly in order to seek experience and finally arises desire to pay attention to the experiences that have been obtained. And have a happy feeling and have a desire to be involved in risk-taking activities, to run a business or own business by taking advantage of existing business opportunities, and create new businesses with innovative approaches (Wijayaangka et al., 2018).

Indicators of interest in entrepreneurship
Interest in entrepreneurship comes from within a person to create a business field. So interest in entrepreneurship is the best predictor of entrepreneurial behavior. The indicators for measuring the variable interest in entrepreneurship according to (Pratama et al., 2020) are as follows:

1. I am interested in entrepreneurship because I want to have my own income
2. I am interested in entrepreneurship because I want to learn independently.
3. I feel proud when I become a successful young entrepreneur.
4. I want to be an entrepreneur because I want to help the social environment (provide comfortable jobs for others).
5. I am interested in entrepreneurship because I want to develop skills and talents in the field of business/business.

Definition of Entrepreneurial Knowledge
Entrepreneurial knowledge is an intellectual that is obtained or owned by an individual through entrepreneurship education which can later help an individual to make a new innovation and then enter the field of entrepreneurship (Sari, 2019). Entrepreneurial knowledge is everything that is known about the form of information in the form of memory and understanding about the procedures for entrepreneurship so as to give rise to the courage to take risks in pioneering, running, and developing their business (Taufiq et al., 2019).

Entrepreneurship Knowledge Indicator
According to (Pratama et al., 2020), the indicators contained in entrepreneurial knowledge include:

1. By studying entrepreneurial knowledge, it encourages me to test my entrepreneurial skills
2. Entrepreneurial knowledge teaches me to be responsible and confident in starting a business
3. Knowledge of entrepreneurship, taught me to consider decisions and be selective in managing business capital.

Definition of E-Commerce
E-commerce is a transaction of buying and selling products, services and information between business partners through a computer network, namely the internet. E-Commerce or Electronic commerce is a business where information technology is used to increase sales, increase business efficiency and provide the basis for new products and services. E-Commerce is part of E-Business, where the scope of E-Business is wider, not just commerce but also includes collaborating with business partners, customer service, job vacancies and others. E-Commerce gives producers choices about the type of business and business scale to be developed (Kurniawati 2019).

E-Commerce Indicator
Indicators of E-Commerce according to (Yadevani & Wijaya, 2017) include:

1. Selling interest
2. Interest in using E-Commerce
3. Reference interest

III. RESEARCH METHOD

Data analysis technique

The analytical technique used in this research is descriptive analysis. Descriptive analysis is an analysis that explains and describes field phenomena in accordance with the facts and field findings. Descriptive analysis is done by describing or describing the data that has been collected as it is without intending to make conclusions that apply to the public or generalizations (Sugiyono, 2010). The scale used in this study is an ordinal scale with the aim of providing information in the form of values in the answers. These variables are measured by measuring instruments in the form of an ordinal scale questionnaire that fulfills the statements of the Likert scale type. The Likert scale is designed so that the respondent can state his attitude, how strongly he agrees or disagrees with a certain statement (Nuryaman & Christina, 2015).

Multiple Linear Regression Analysis

In regression analysis, in addition to measuring the strength of the influence between two or more variables, it also shows the direction of the relationship between the dependent variable and the independent variable (Ghozali, 2014). In this study, to determine the effect of E-Commerce Entrepreneurship (X1) (X2) on Entrepreneurial Interest (Y) by using the formula: 

\[ Y = a + b_1X_1 X_2 + e \]

Description: 
- \( Y \) = Interest in entrepreneurship
- \( a \) = Constant
- \( X_1 \) = Entrepreneurial knowledge
- \( X_2 \) = E-Commerce
- \( b_1,2,3,4,5 \) = Regression coefficient

Partial Test (t Test)

T-test is used to look at the variable Knowledge Enterprise (X1) E-Commerce (X2) and partially or each variable affects the interests of Entrepreneurship (Y). If Tcount<Ttable, then H0 is rejected or Ha is accepted. If the significance level is below 0.05, then H0 is rejected and Ha is accepted (Situmorang, 2015).

IV. RESULTS AND DISCUSSION

Data Quality Test Results

a. Validity Test Results

Concludes that the 11 statement items are valid. Each statement has a value of \( r \) arithmetic > from \( r \) table (0.207) and the value of sig. (2-tailed) < 0.05.

b. Reliability Test Results

Concluding that the six variables, namely Knowledge of Entrepreneurship, e-commerce and Interest in entrepreneurship are declared reliable. Each variable has a Cronbach Alpha value above 0.6.

Normality Test Results

The results of the One Sample – Kolmogorov Smirnov normality test showed that the data in this study were normally distributed. The value of Kolmogorov – Smirnov Z is 1.145 or Asymp. Sig. (2-tailed) of 0.145 > the level of significance (\( \alpha \)) 0.05.

Classic Assumption Test Results

a. Multicollinearity Test Results

The results of the multicollinearity test show that the VIF value and the tolerance value are 1.243 and 0.804 for the Entrepreneurship Knowledge variable and the e-commerce variable are 1.243 and 0.804. So, it is concluded that
each independent variable has a VIF value < 10 and tolerance > 0.1, meaning that there is no multicollinearity problem between independent variables.

b. Heteroscedasticity Test Results

The results of the heteroscedasticity test showed that the significance value of the Entrepreneurial Knowledge and E-Commerce variables was greater than 0.05. So, it can be concluded that the significance value > 0.05 means that each variable is free from heteroscedasticity symptoms.

Multiple Linear Regression Analysis Results

Table 1 Results of Multiple Linear Analysis

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>11.245</td>
<td>1.927</td>
<td>5.835</td>
</tr>
<tr>
<td></td>
<td>Knowledge</td>
<td>0.551</td>
<td>0.156</td>
<td>0.358</td>
</tr>
<tr>
<td></td>
<td>e-commerce</td>
<td>0.354</td>
<td>0.125</td>
<td>0.286</td>
</tr>
</tbody>
</table>

Source: SPSS 25 Output, 2021

\[ MB = 11.245 + 0.551x_1 + 0.354x_2 + \epsilon \]

(Sig. 0.000) (Sig. 0.000)

Hypothesis Test Results

a. Simultaneous Test

Table 2 Simultaneous Test Results

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>210.768</td>
<td>2</td>
<td>105.384</td>
<td>18.256</td>
<td>.000  ^a</td>
</tr>
<tr>
<td>Residual</td>
<td>490.675</td>
<td>85</td>
<td>5,773</td>
<td>2.40263</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>701,443</td>
<td>87</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: SPSS 25 Output, 2021

Based on the table above, it can be seen that the calculated F value (18.256) has a significance value of 0.000 F which is smaller than (0.05), so H_0 is rejected and H_1 is accepted. This means that simultaneously, the independent variables, namely X1 (Entrepreneurial Knowledge), and X2 (E-Commerce) affect the Y variable (Entrepreneurial Interest).

b. Coefficient of Determination Test

Table 3 Simultaneous Test Results

<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>.548^a</td>
<td>0.300</td>
<td>0.284</td>
<td>2.40263</td>
</tr>
</tbody>
</table>

Source: SPSS 25 Output, 2021
Based on the table above shows the amount of Adjusted $R^2$ Square is 0.284 or 28.4% of the variation of Entrepreneurial Interest can be explained by variations of the two independent variables, namely Knowledge of Entrepreneurship and E-Commerce. While 71.6% can be explained by other factors that are not in this study.

c. Partial Test

Based on Table 1 Results of Multiple Linear Analysis

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>11.245</td>
<td>1.927</td>
<td>5.835</td>
<td>0.000</td>
</tr>
<tr>
<td>Knowledge</td>
<td>0.551</td>
<td>0.156</td>
<td>3.536</td>
<td>0.001</td>
</tr>
<tr>
<td>e-commerce</td>
<td>0.354</td>
<td>0.125</td>
<td>2.830</td>
<td>0.006</td>
</tr>
</tbody>
</table>

Source: SPSS 25 Output, 2021

The Effect of Entrepreneurial Knowledge on Entrepreneurial Interest

Variable X1 (Entrepreneurial Knowledge) has a t-test statistic of 3.536 with a significance of 0.001 which is smaller than (0.05). This test shows that H1 is accepted and H0 is rejected so it can be concluded that the X1 variable (Entrepreneurial Knowledge) has a positive and significant effect on the Entrepreneurial Interest variable.

The Influence of Job Opportunities in Accounting on Interest in Entrepreneurship

X2 (E-Commerce) has the t test statistic of 2.830 with a significance of 0.006 is smaller than α (0.05). This test shows that H0 is rejected and H1 is accepted so that it can be concluded that the X2 (E-Commerce) variable has a positive effect on the Entrepreneurial Interest variable. The ease of access to e-commerce and the ease of accessing information today are very helpful in the process of student interest in opening entrepreneurship, with the convenience of e-commerce students can easily carry out entrepreneurial activities.

V. CONCLUSION

Conclusion

Based on the results of the research analysis and discussion that has been carried out, the following conclusions can be reached:

Knowledge of Entrepreneurship has an effect on Interest in Entrepreneurship in Students of the Accounting Study Program S1 Widyatama University Bandung.

E-Commerce has an effect on Entrepreneurial Interest in Students of the Accounting Study Program, Widyatama University, Bandung.

Suggestion

Based on the conclusions from the results of data analysis carried out, several suggestions are proposed as follows:

Students are highly expected to further increase their knowledge of Entrepreneurship material and have a high commitment to achieve success in entrepreneurship.

Students are highly expected to maximize existing technology / E-Commerce in entrepreneurship because the marketing will be wider, affordable, and also very easy to access.

In this study, two independent variables (Entrepreneurial Knowledge and E-Commerce) were used to measure the entrepreneurial interest of undergraduate accounting students. Future researchers are expected to be able to develop research by replacing other variables in order to create new findings in the field of entrepreneurship interest.
For further researchers, in addition to applying the survey method through questionnaires, it is hoped that they can add direct interview techniques, so that data from respondents will better describe the actual conditions.

REFERENCES