

Article

The Effect of Entrepreneurship Education and E-Commerce on Entrepreneurship Interest Moderated by Android-Based Accounting Information Systems

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Abstract: Higher education today is not only required to produce graduates with high competence and easily accepted for work. But universities are also required to produce graduates who can create jobs by becoming entrepreneurs. Entrepreneurship education is expected to increase student interest in entrepreneurship. Another factor that can increase students' interest in entrepreneurship is the existence of e-commerce. Many studies on entrepreneurship education and e-commerce to increase interest in entrepreneurship have been carried out, but the results are inconsistent. This study wanted to see to what extent Android application-based accounting information system variables could moderate the influence of entrepreneurship education and e-commerce on the entrepreneurial interest of Undip PSDKU Pekalongan Accounting Diploma students. The results of data processing using the smart pls application shows that the variables of entrepreneurship education and e-commerce significantly affect student entrepreneurship interest. The variable of the accounting information system based on the android application negatively moderates the effect of the e-commerce variable on the interest in entrepreneurship. However, this variable does not moderate the effect of the entrepreneurship education variable on the interest in entrepreneurship.

Keywords: Entrepreneurship Education, E-Commerce, Interest in Entrepreneurship, Android Application-Based Accounting Information System.



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1. Introduction

The Covid-19 pandemic has changed the way people live around the world. Student learning, which was previously done offline, has now become online. For more than 2 years online learning has been

running. This online learning makes students bored. To entertain themselves, they take advantage of various features available on mobile phones. The intensity of students using mobile phones causes them to master social media and e-commerce. Students today are different from students in the past few decades. This difference is seen in the ability to understand information technology. Students today are very fluent in using social media, Marketplace, online payment systems, e-commerce, to Android-based applications. The ability of students to use e-commerce can be capitalised in entrepreneurship. E-Commerce provides many conveniences for people who want to be entrepreneurs. The ability of students to master e-commerce can be a driving force to increase their interest in entrepreneurship.

The value of electronic trade or e-commerce transactions recorded at Bank Indonesia (BI) during 2021 is Rp. 401 trillion. According to the Governor of BI Warjiyo, (2006), this shows an increase in public acceptance and preference for shopping online (Elvlyn & Marhaen, 2022). The huge online market can be tremendous potential if it can be worked on seriously. Students as the younger generation are expected to be able to seize these opportunities and potentials so that university graduates are not only job seekers, but also job seekers. The growth of Micro, Small, and Medium Enterprises in Indonesia is very fast. This was conveyed by the Minister of Cooperatives and SMEs Teten Masduki. According to him, at the beginning of 2020, there were 8 million Micro, Small and Medium Enterprises that had gone online, but in March it had reached 12 million (Bahtiar, 2021). This phenomenon also occurs in students, so it becomes interesting to do research on student interest in entrepreneurship. All students in Indonesia receive Entrepreneurship Education.

Likewise, with students in the PSDKU Undip Pekalongan Campus. In addition to being taught entrepreneurship courses, students also get the opportunity to take part in the Entrepreneurial Student Program held by the University. The incoming PMW proposals are selected and those who pass will get funding or capital to start their business. This can illustrate that entrepreneurship education can increase student interest in entrepreneurship. Research on the effect of entrepreneurship education and e-commerce on interest in entrepreneurship has been widely carried out. According to Dusak & Sudiksa, (2016), Santy et al., (2017), Supriyanto & Melita, (2017), Devi & Hadi, (2018), Naiborhu & Susanti, (2021), entrepreneurship education has a significant positive effect on student entrepreneurship interest. However, according to Mahendra et al., (2017) entrepreneurship education does not have a significant effect on student entrepreneurship interest but has a significant positive effect after being mediated by the variables of entrepreneurial motivation and entrepreneurial behavior. From these differences in results, it is necessary to study other factors that can influence interest in entrepreneurship. One of these factors is an android-based accounting information system. The convenience of this android-based AIS is expected to be a moderating variable on the influence of entrepreneurship education on the variable of student interest in entrepreneurship.

Another factor that can influence students' interest in entrepreneurship besides entrepreneurship education is the existence of e-commerce. In the past, entrepreneurs who wanted to start a business needed a large amount of capital to rent shops. Currently, to open a store only knowledge about e-commerce is needed. With the existence of e-commerce, students do not need a physical store to start a business. The main capital to open a shop currently is a cellphone, and all students have cell phones. That is, they already have the main capital to open a business. This is what underlies the idea that e-commerce can increase interest in entrepreneurship. According to Yadewani & Wijaya, (2017), Pramiswari & Dharmadiaksa, (2017) and Veronika et al., (2021) e-commerce variables affect student interest in entrepreneurship significantly positively. Meanwhile, according to Nurabiah et al., (2021), e-commerce variables affect student entrepreneurship interest positively but not significantly. The difference in the results of this study underlies the researcher to examine the extent to which the Android-based accounting information system variable moderates the effect of the e-commerce variable on the interest in entrepreneurship. Due to the issue previously, the current study seeks to examine the effect of entrepreneurship education and e-commerce on interest in entrepreneurship moderated by android-based accounting information systems.

2. Literature Review

Theory Behavioral Planning (TBP) shows that intention is a direct antecedent of behavior that occurs Ajzen (2002). The magnitude of the intention will increase the occurrence of actual behavior. The intention is the best single predictor of planned behavior (Kolvereid & Isaksen, 2006). Likewise, entrepreneurship education and e-commerce will increase students' intention to become entrepreneurs. The student's decision to finally choose the path of becoming an entrepreneur is a consciously planned decision and through a process that can be formed in college.

2.1. Entrepreneurial Interest

Interest is a person's tendency to take action (Sanjaya, 2006). Entrepreneurship is optimizing all the power and potential possessed to produce value that can be converted into material form. Student interest in entrepreneurship can be increased in several ways, whether intentional or not. Entrepreneurship education can be a trigger for students in deciding to become entrepreneurs. Ease of doing entrepreneurship can also be obtained through available facilities, for example, e-commerce. Student interest in entrepreneurship must be nurtured from college. This is because the competition in the world of work is getting higher, making it increasingly difficult for college graduates to get the coveted jobs. In addition, a large number of entrepreneurs will assist the government in creating jobs. Developed countries such as America provide great support to entrepreneurs. This can be seen in Silicon Valley where new entrepreneurs on a world scale are constantly being born from that place.

2.2. Entrepreneurship Education

Entrepreneurship is a science that studies a person's values, abilities, and behavior to face life's challenges to get the risk opportunities that will be faced (Dewi et al., 2020). Education itself is a knowledge transfer process between facilitators/teachers/lecturers and students/students to improve certain competencies. Entrepreneurship education is expected to foster the desire or interest of students in entrepreneurship. Entrepreneurship education is taught at Undip PSDKU Pekalongan for 1 semester. Students get entrepreneurship education either through lecture methods, case studies, and field assignments by meeting with local entrepreneurs around their homes or by making a business plan. The lecture method used is expected to allow students to accept the concept of thinking from the paradigm of an entrepreneur. In addition, students are given stories about the profiles of successful entrepreneurs. After that, students were asked to meet local businessmen who were in the vicinity of their homes. At the end of the lecture, students are asked to prepare a business plan. With a process like this, it is hoped that students will grow their interest in entrepreneurship. This study wanted to know the impact of entrepreneurship education obtained by Undip PSDKU Pekalongan students on their interest in entrepreneurship.

2.3. E-Commerce

E-Commerce is a tool used by sellers and buyers to be able to connect virtually so that transactions can occur without having to meet in person. E-Commerce can also be interpreted as business transactions that occur on the internet (Cashman, 2007). Students today have great access to the internet. Nowadays everyone can be sure to be connected to the internet either through mobile phones, PCs, laptops, or tablets. Generation Z is now very familiar with the internet. If there's even the slightest development of the internet, they can always keep up. This is different from previous generations, for example, Generation Y (Millennials) and Generation X (Baby Boomers), where to use social media, you have to study hard. Current students are Generation Z who are used to making purchases using e-commerce, making payments via transfer or digital money, and making transactions through social media and marketplaces. This ability is an important capital that can encourage students to have an interest in entrepreneurship.

2.4. Android Based AIS

An accounting Information System is an accounting system that contains reports, records, information, and others regarding financial transaction data to produce financial information needed by the company and its users (Aditya & Febriyanti, 2021). Accounting information systems are very important in today's business development. By utilizing an android based AIS, a trader can run his business more financially. An online businessman can easily make financial reports using an application that can be downloaded via an android phone. The ease of making financial reports is expected to strengthen the influence of entrepreneurship education and e-commerce in increasing student entrepreneurship interest.

2.5. Research Framework

The framework of thought in this study is about the influence of the variables of entrepreneurship education and e-commerce on interest in entrepreneurship. Also, the moderating role of android-based AIS variables between entrepreneurship education and e-commerce on entrepreneurial interest. For the flow/pattern of thinking to be described more clearly, the theoretical research framework can be seen in the figure below:

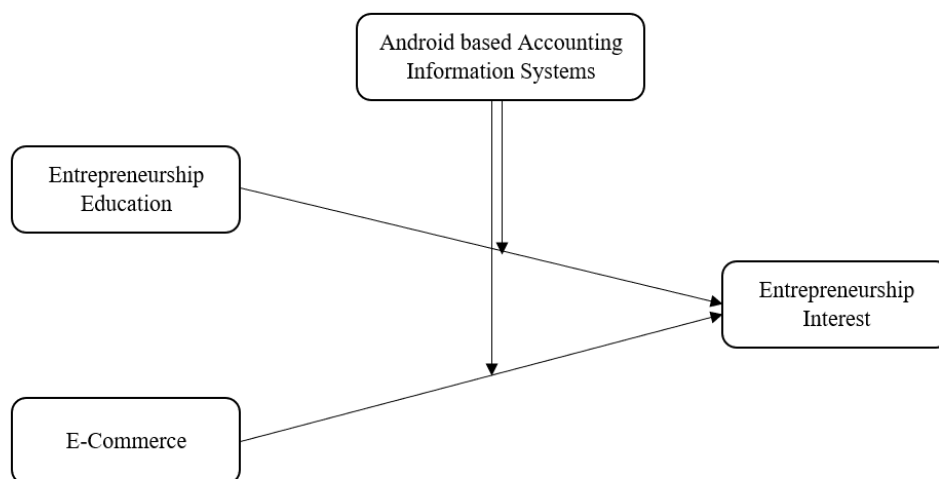


Figure 1. Research Framework

In this study, 4 hypotheses will be tested. On the basis of previous research (e.g., Devi & Hadi, 2018; Dusak & Sudiksa, 2016; Naiborhu & Susanti, 2021; Pramiswari & Dharmadiaksa, 2017; Santy et al., 2017; Supriyanto & Meilita, 2017; Veronika et al., 2021; Yadewani & Wijaya, 2017) entrepreneurship education and e-commerce have a significant positive effect on student entrepreneurship interest. However, these results are inconsistent, because there are other studies, namely Mahendra et al. (2017) and Nurabiah et al. (2021) where the variables of entrepreneurship education and e-commerce affect students' entrepreneurship interest not significantly. Therefore, a moderating variable was added in the form of using an android based AIS.

2.6. Hypothesis

2.6.1. The Effect of Entrepreneurship Education on Interest in Entrepreneurship

Entrepreneurship is a science that studies a person's values, abilities, and behavior to face life's challenges to get the risk opportunities that will be faced (Dewi et al., 2020). Education itself is a knowledge transfer process between facilitators/teachers/lecturers and students/students to improve certain competencies. Entrepreneurship education is expected to foster the desire or interest of students in entrepreneurship. The Theory Planned of Behavior shows that intention is a direct antecedent of behavior that occurs (Ajzen, 2002). The magnitude of the intention will further enlarge the occurrence of actual behavior. The intention is the single best predictor of planned behavior (Kolvereid & Isaksen, 2006). Likewise, entrepreneurship education will increase students' intention to become entrepreneurs. According to Dusak & Sudiksa, (2016), Santy et al., (2017), Supriyanto & Meilita, (2017), Devi & Hadi, (2018), Naiborhu & Susanti, (2021), entrepreneurship education has a significant positive effect on students' interest in entrepreneurship. So, this leads to hypothesis 1 which is developed:

Hypothesis 1 (H1): Entrepreneurship education has a positive and significant effect on entrepreneurial interest.

2.6.2. The Effect of E-Commerce on Entrepreneurial Interest

E-commerce is a tool used by sellers and buyers to be able to connect virtually so that transactions can occur without having to meet in person. E-Commerce can also be interpreted as business transactions that occur on the internet (Cashman, 2007). Students today have great access to the internet. This can be a great potential for students to start their businesses. Again, referring to Ajzen, (2002), namely The Theory Planned of Behavior (TPB) where the magnitude of the intention will increase the occurrence of actual behavior. The ease of transactions in e-commerce, coupled with the ability of students to access it, will increase students' intention to become entrepreneurs. According to research by Yadewani & Wijaya, (2017), Pramiswari & Dharmadiaksa, (2017), and Veronika et al., (2021) e-commerce variables affect student interest in entrepreneurship significantly positively. This underlies hypothesis 2 which is being developed:

Hypothesis 2 (H2): E-Commerce has a positive and significant effect on Entrepreneurial Interest.

2.6.3. Android-Based Accounting Information System as Moderator Variable

According to Dewi et al. (2020) an accounting information system is a collection of physical and non-physical forms that are interconnected and work together to work on financial transaction data into financial information or accounting information. Therefore, the accounting information system is a system that processes data containing financial transactions that lead to the preparation of financial statements required by users of financial statements. Accounting information systems can speed up users of financial statements to get company financial reports quickly and precisely. With the accounting information system, companies can reduce inefficient costs. With the advancement of technology, currently, financial transactions can be accessed using the Android system on smartphones. Sellers can find out various kinds of transactions that occur through smartphones. This android mobile-based accounting information system application is widely available on the Playstore. Making current financial reports is easy with the help of this application. This facility is expected to strengthen the influence of entrepreneurship education on students' interest in entrepreneurship.

According to Dusak & Sudiksa, (2016), Santy et al., (2017), Supriyanto & Meilita, (2017), Devi & Hadi, (2018), Naiborhu & Susanti, (2021), entrepreneurship education has a significant positive effect on student entrepreneurship interest. However, according to Mahendra et al., (2017), entrepreneurship education does not have a significant effect on student entrepreneurship interest but has a significant positive effect after being mediated by the variables of entrepreneurial motivation and entrepreneurial behavior. From these differences in results, it is necessary to study other factors that can influence interest in entrepreneurship. One of these factors is an android-based accounting information system. Thus, hypothesis 3 developed is:

Hypothesis 3 (H3): Android-Based Accounting Information Systems Moderates the Effect of Entrepreneurship Education on Entrepreneurial Interest.

E-commerce variables affect student interest in entrepreneurship significantly positively Yadewani & Wijaya, (2017), Pramiswari & Dharmadiaksa, (2017), and Veronika et al., (2021). Meanwhile, according to Nurabiah et al., (2021) e-commerce variables affect student entrepreneurship interest positively but not significantly. The difference in the results of this study underlies the researcher to examine the extent to which the Android-based accounting information system variable moderates the effect of the e-commerce variable on the interest in entrepreneurship. According to Aditya & Febriyanti, (2021), an android-based accounting information system strengthens the influence of e-commerce variables on entrepreneurial interest. Then the fourth hypothesis developed is:

Hypothesis 4 (H4): The Use of Android-Based Accounting Information Systems Moderates the Effect of E-Commerce on Entrepreneurial Interests.

3. Materials and Methods

This study can be included in the Causal (Prediction) Study. This research design can also be referred to as descriptive research, which describes the entrepreneurial interests of Undip PSDKU Pekalongan students. Because the research variables are in latent form (unobserved), the model test tool uses a structural equation model test (Structural Equation Model) using Smart PLS software.

3.1. Population, Sample, and Sampling Technique

Sample and population of accounting students who have studied accounting information systems. Sampling is the entire population because there are not many, the sample is assumed to have knowledge and understanding of android based AIS and e-commerce. This is expected to provide answers that support the course of the research. The population in this study were all active students of the PSDKU Undip Pekalongan Accounting Study Program, totaling 120 people. Students are chosen because they are considered mature and able to think and be creative independently. Students are considered capable of operating mobile phones and able to use e-commerce independently. Research respondents were selected randomly without sorting out based on certain categories, either age, gender, ethnicity, or religion.

3.2. Definition of Operational Variables

This study uses a questionnaire distributed to Accounting students. The questionnaire contains the respondent's identity such as name, gender, and what semester. Answers from respondents were classified into 5 namely Strongly Disagree (STS), Disagree (TS), Neutral (N), Agree (S), and Strongly Agree (SS). The five classifications are rated in a range of 1 to 5.

3.2.1. Entrepreneurship Education

Entrepreneurship is a science that studies a person's values, abilities, and behavior to face life's challenges to get the risk opportunities that will be faced (Dewi et al., 2020). Education itself is a knowledge transfer process between facilitators/teachers/lecturers and students/students to improve certain competencies. Entrepreneurship education is expected to foster the desire or interest of students in entrepreneurship. Entrepreneurship Education Variable (X1) uses 4 (Four) Indicators developed by Ambarriyah & Fachrurrozie, (2019):

- Entrepreneurship education fosters entrepreneurial intentions.
- Entrepreneurship education motivates students to become entrepreneurs.
- The curriculum of entrepreneurship courses supports students to become entrepreneurs.
- Entrepreneurship adds knowledge and insight into the field of entrepreneurship.

3.2.2. E-Commerce

E-Commerce itself is a tool used by sellers and buyers to be able to connect virtually so that transactions can occur without having to meet in person. E-commerce can also be interpreted as business transactions that occur on the internet (Cashman, 2007). Students today have great access to the internet. This can be a great potential for students to start their businesses. E-commerce Indicator (X2) using Indicators from (Veronika et al., 2021):

- Convenience of using E-Commerce to support business sales.
- Ease to become more skilled in using E-Commerce to support business sales.
- Reliance on E-Commerce to support direct selling business.
- The use of E-Commerce will be useful in supporting the direct selling business.
- Commitment to using E-Commerce to communicate with direct sales customers/clients.
- Commitment to using E-Commerce to learn ways to improve your direct selling business.
- Commitment to using E-Commerce to provide information to customers about direct selling products.

3.2.3. Entrepreneurial Interest

Interest is a person's tendency to take action (Sanjaya, 2006). Entrepreneurship is optimizing all the power and potential possessed to produce value that can be converted into material form. Student interest in entrepreneurship can be increased in several ways, whether intentional or not. Entrepreneurship education can be a trigger for students in deciding to become entrepreneurs. Ease of doing entrepreneurship can also be obtained through available facilities, for example, e-commerce. The dependent variable of Entrepreneurial Interest can be influenced by several factors, namely Entrepreneurship Education and E-commerce. In this study, we can find out how much influence the two variables have. Interest in entrepreneurship is measured by research conducted by Veronika et al., (2021) with indicators such as:

- Interest in entrepreneurship and accounting.
- Interest in work in the field of self-employment, such as trading and craftsmen.
- Willingness to try to earn their income.
- Interest in challenging work.
- Interest in setting up your own business.
- Interest in considering setting up your own business.
- Readiness to set up your own business.
- Professional goals.
- A determination to start and run one's own business.

3.2.4. Android-Based Accounting Information System as Moderator

Moderating variables are variables that can strengthen or weaken the influence of the Independent variable on the dependent variable. In this study, the moderating variable is the use of Android-based AIS.

This variable has previously been developed by Kalsum & Rapika, (2021) which has been modified as follows: Benefits, Economical, Reliable Power, Availability and Punctuality.

4. Results and Discussion

This study collects data from Diploma III Accounting students of Undip PSDKU Pekalongan Campus using a survey questionnaire. The population and samples in this study amounted to 120 people. Out of 120 people, only 100 were willing to fill out the questionnaire. Table 1 shows the profile of respondents by gender.

Table 1. Descriptive Statistic for Gender

Category	Frequency	Percentage
Men	22	22.0
Woman	78	78.0
Total	100	100.0

Table 1 displays most of the respondents are male (22 percent) and only 78 percent are female.

4.1. Validity and Reliability

The validity test can use 3 types of testing, namely convergent validity, discriminant validity, and composite validity. Convergent validity can be seen with the outer loading value greater than 0.50. The following table shows the outer loading after the removal of indicators that have an outer loading below 0.50.

Table 2. The Result of Outer Loading

Item Code	EDE	EC	EPI	ABAS
EC1		0.781		
EC2		0.794		
EC3		0.556		
EC4		0.827		
EC5		0.817		
EC6		0.865		
EC7		0.798		
EDE1	0.614			
EDE2	0.796			
EDE3	0.779			
EDE4	0.694			
ABAS1				0.554
ABAS2				0.667
ABAS5				0.806
ABAS6				0.785
ABAS7				0.770
ABAS8				0.758
ABAS9				0.860
ABAS10				0.815
EPI1			0.723	
EPI2			0.815	
EPI3			0.662	
EPI4			0.754	
EPI5			0.725	

Table 2 shows the value of outer loadings are above 0.50, it means that the variables are convergent validity is met. Further, discriminant validity is met if the correlation of the construct with the main measurement (each indicator) is greater than the other construct measures. This method is seen in Table 3 as below:

Table 3. The Result of Discriminant Validity

Variable(s)	EDE	EC	EPI	ABAS
EDE	0.725			
EC	0.566	0.782		
EPI	0.717	0.687	0.757	
ABAS	0.682	0.506	0.724	0.738

Table 3 captures all indicators that meet the criteria for discriminant validity, namely having a value above the other latent variables. The reliability measurement of composite reliability must have a value above 0.70 as a condition (Kock, 2015). For reliability results can be seen in table 4.3:

Table 4. The Result of Reliability (CR) and Convergence Validity (AVE)

Variable(s)	Composite Reliability (CR)	Average Variance Extracted (AVE)
EDE	0.814	0.525
EC	0.916	0.612
EPI	0.914	0.574
ABAS	0.856	0.544

Table 4 shows the composite reliability value for all constructs is above 0.70. Likewise, overall Cronbach's alpha for all latent variables has a value above 0.6. This means that the reliability of all research instruments has been fulfilled properly. From the three tests, it has been proven that the variables in this study are valid and reliable.

4.2. Hypothesis Testing

The results of the test of the effect of the entrepreneurship education variable (X1) and e-commerce (X2) on the variable interest in entrepreneurship (Y) and the moderating effect using the SmartPLS 3.0 application can be seen in Table 5 and Figure 5 below:

Table 5. The Result of Hypothesis Testing

	Original Sample	Sample Mean	Standard Deviation	t-stat	P-values
ABAS*EDE-> EPI	0.077	0.082	0.065	1.192	0.234
ABAS*EC-> EPI	-0.203	-0.194	0.072	2.817	0.005
EDE -> EPI	0.376	0.374	0.087	4.307	0.000
EC -> EPI	0.304	0.308	0.066	4.584	0.000
ABAS -> EPI	0.248	0.248	0.085	2.906	0.004

Table 5 shows that entrepreneurship education and e-commerce have significant positive effect on entrepreneurship interest. Thus, Hypothesis 1 is accepted. We concluded that the more entrepreneurship education is given, the higher the student's interest in entrepreneurship. Similar findings reported by Dusak & Sudiksa, (2016), Santy et al., (2017), Supriyanto & Meilita, (2017), Devi & Hadi, (2018), Naiborhu & Susanti, (2021). Entrepreneurship education is important role in fostering the desire of students to become entrepreneurs. The hope is that college graduates will not only want to become employees but also entrepreneurs. Also, Hypothesis 2 is accepted. The result indicated that the existence of e-commerce increasingly increases student interest in entrepreneurship. This findings similar with (Yadewani & Wijaya, 2017), (Pramiswari & Dharmadiaksa, 2017) and (Veronika et al., 2021). It follows the Theory Planned of Behavior where the magnitude of the intention will enlarge the occurrence of actual behavior. The ease of

transactions in e-commerce, coupled with the ability of students to access it, will increase students' intention to become entrepreneurs.

Besides that, this study indicated that Android-based accounting information system does not moderate the effect of entrepreneur education on entrepreneurship interest. Hypothesis 3 was rejected. An Android-based accounting information system is very helpful for novice entrepreneurs to manage their business well. Making financial reports easier and more correct. But maybe because this android-based accounting application is not so familiar to students. So, this moderating effect is not too large in strengthening the influence of the entrepreneurial education variable on the interest in entrepreneurship. In addition, this study indicated that Android-based accounting information system moderates the effect of e-commerce on entrepreneurship interest.

Thus, Hypothesis 4 is accepted. The findings in line with Aditya & Febriyanti, (2021) where the android-based accounting information system strengthens the influence of e-commerce variables on entrepreneurial interest. This inconsistent result may be because students imagine that entrepreneurship is a fun thing. But forget that the decision to entrepreneurship is a decision to start a harder struggle than becoming an employee. An entrepreneur must have the ability to manage the company's finances so as not to lose money. The existence of an application to facilitate the preparation of financial reports reminds students that entrepreneurs are quite a tough job because they must think about selling, making financial reports, paying taxes, employee costs, and so on. This can reduce student interest in entrepreneurship. Following are the results of the structural model using smart pls 3.0 after deletion of the indicator:

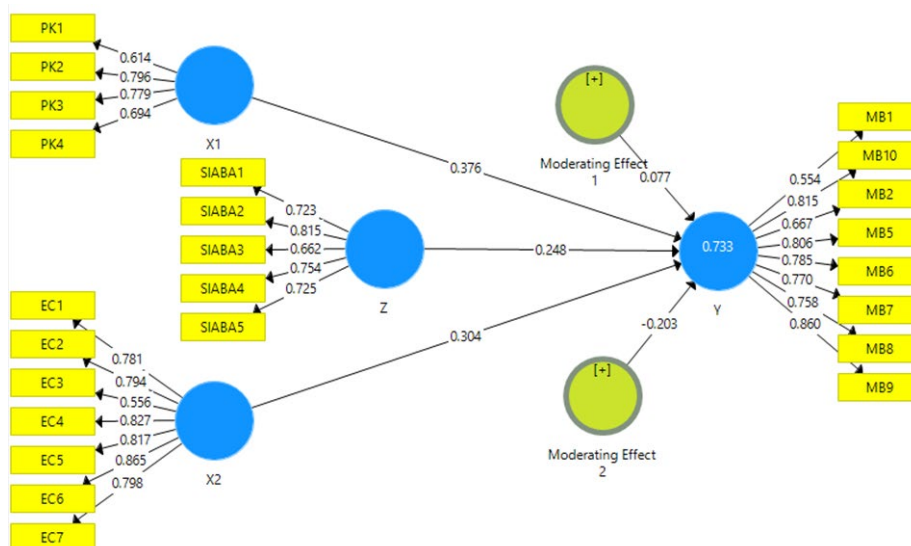


Figure 2. The Result of Hypothesis Testing (PLS Algorithm)

Figure 2 describes the value of outer loading above 0.50. It means that it has met the required validity, which is above 0.50. Interestingly, this study found that the original sample value is - 0.203. It means that the Android-based accounting information system variable reducing effect of e-commerce on entrepreneurship interest among students.

5. Conclusions

In conclusion, this study indicated that entrepreneurship education and e-commerce have a significant positive effect on entrepreneurship interest among students. Also, android-based accounting information system does not moderate the effect of entrepreneurial education on entrepreneurship interest. Besides that, this study found that android-based accounting information system moderates the effect of e-commerce on entrepreneurship interest. Future study can add other variables that can increase students' interest in entrepreneurship, such as internal motivation, external motivation, marketing strategy, and so on. Also, the number of respondents in this study was only 100 accounting students from PSDKU Undip Pekalongan. Further research can expand the number of students who will be the object of research. Examples are students from other study programs and students at other campuses. In addition, this study takes a sample by distributing a link on a google form with insufficient assistance to fill out answers. For further research,

it is better to be accompanied in filling out the questionnaire, so that there are no misperceptions that will bias the research results.

5.1. Limitations and Future Directions

This research still has many shortcomings that need to be improved. Based on the results of the obtained hypothesis, the variable of entrepreneurship education affects students' interest in entrepreneurship. Therefore, the portion of entrepreneurship education can be increased to increase student interest in entrepreneurship. Meanwhile, the e-commerce variable also has a positive influence on increasing student interest in entrepreneurship. Therefore, lecturers also provide training for students to master e-commerce to support student entrepreneurship interests. In the accounting information system course, training on website creation for selling online can be included. For the results of hypotheses 3 and 4 with moderating variables, the Android-based accounting information system cannot prove the initial hypothesis. The Android-based accounting information system cannot moderate the effect of entrepreneurship education and e-commerce on student entrepreneurship interest. This could maybe be because students imagine that entrepreneurship is a fun thing. But forget that the decision to entrepreneurship is a decision to start a harder struggle than becoming an employee. An entrepreneur must have the ability to manage the company's finances so as not to lose money. The existence of an application to facilitate the preparation of financial reports reminds students that entrepreneurs are quite a tough job because they must think about selling, making financial reports, paying taxes, employee costs, and so on. This can reduce student interest in entrepreneurship. Therefore, universities can provide additional character education to students to become strong and resilient individuals.

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