



The Influence of Interest in the Use of Sia E-Commerce on The Tiktok Application Using the Method of Technology Acceptance Model (TAM)

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ABSTRACT

Technological developments are currently increasingly rapid from year to year, making technology the main resource in all aspects of life. In all aspects or jobs, humans require the availability of technology to complete each job efficiently. Moreover, currently online transactions use the internet, one of which is using the TikTok application, where in this application someone can carry out online transactions such as promotions, selling, purchasing goods and services. The aim of this research is to find out how much influence subjective norms, perceived ease, usefulness and complexity have on interest in using e-commerce-based AIS on the TikTok application, then acceptance using the Technology Acceptance Model (TAM) method. For the population in this study, researchers took students from the Uin Maulana Malik Ibrahim Malang Accounting study program who had taken the Accounting Information Systems course and had used the Tiktok application several times. The sample in this study was 60 respondents and distributed questionnaires using random selection techniques without any engineering. Then the data is processed into an SPSS application and then the results of the processed data show that subjective norms, perceptions of ease, usefulness and complexity have a significant positive effect on the intention to use e-commerce based AIS on the TikTok application using the Technology Acceptance Model (TAM) method.).

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1. INTRODUCTION

Technological developments are increasing rapidly from year to year making information technology a top priority in all lines of life. All aspects of human work today, require the availability of technology to help complete every task or job. Effectiveness and time

efficiency are the main things to be able to significantly reduce wastage of resources. In addition, the speed of access and the accuracy of the availability of information is also very necessary. This has an impact on the development of information and communication technology, both in economic and social activities. One of the information systems that plays an important role for entrepreneurs is the accounting information system (AIS).

AIS has a very important impact on the company, namely providing added value to its users because it will ultimately have an impact on improving the company's overall performance in running. This is in line with the fact that SIA has a positive effect on the decision to become an entrepreneur. SIA knowledge will determine the decision in investing. Of course, it is inseparable from investment decisions and the entrepreneurial world. In the beginning, this information system existed only to collect, process, store, calculate, analyze, and disseminate information for specific purposes. However, currently, AIS has a very important impact on companies, namely providing added value to its users, because in the end, it will have an impact on improving overall company performance (Lovita and Susanty, 2021).

E-commerce has existed in Indonesia since 1994. The first online store in Indonesia was the first commercial Internet Service Provider (ISP) in Indonesia, namely Indosat. Currently, Indonesia is one of the fastest-growing e-commerce countries in the world. This is because, in recent years, more and more traders have developed their business towards digitization. The use of the Internet by Indonesian people is increasing over time. This has great potential for e-commerce actors. Most business people, both big and small, will depend on e-commerce to keep their businesses running well (Huda dan Priyatna, 2019).

One of the e-commerce companies that can achieve success by taking advantage of current technological advances in Indonesia is TikTok. TikTok is a short video platform that allows users to freely imagine and express ideas in the form of short videos. The video can then be shared with all TikTok users around the world. The number of users of the TikTok application in Indonesia is very high, ranging from teenagers to adults. TikTok is a social media whose users are currently increasing rapidly. Indonesia is ranked seventh after Mexico, with an average time spent on TikTok of 23.1 hours/month. TikTok has more than 40% of users aged 16 to 24 and 90% of these users open the app more than once per day. Currently, the Tiktok Platform has launched an e-commerce service called Tiktok Shop. This innovative service is claimed to be able to reach sellers and buyers in creative and fun ways. With the rapid increase in Tiktok users and limited in-person shopping due to Covid-19, Tiktok Shop has become an alternative place for online shopping. TikTok Shop is still relatively new. However, Tiktok Shop provides the same features as other e-commerce such as Online Customer Rating, Cash On Delivery Payment System, and Online Customer Review. (Suparyanto dan Rosad, 2020).

Based on the explanation above, this research is a replication of previous research. For the object here, researchers conducted research at the Department of Accounting, Faculty of Economics, State Islamic University of Maulana Malik Ibrahim Malang, with the TikTok Shop platform in 2023. So the researcher is interested in researching research with the title "The Influence of Interest in Using AIS E-Commerce on the Tiktok Application Using the Technology Acceptance Model Method (TAM) ”.

In this current era, technological developments from year to year are increasingly accelerating and are being used as information technology for top priority needs in all walks of life. In all aspects of work, humans currently require the availability of technology to help complete every task or job. This has an impact on the progress of data and correspondence innovation, both in the fields of finance and social activities. One data framework that is considered important for business people is the accounting information system (AIS).

Accounting Information Systems (AIS) are responsible for changing accounting and financial data by storing, recording and collecting data in a company as information so that it

can be used in making good decisions in a company. This is because errors caused by manual procedures can no longer be prevented. For this reason, the existence of SIA has become increasingly important for an organization or company (Murdiansyah, et al., 2020). Because in the end, it will help the company perform better overall in running it, SIA has a very important impact on the company, especially offering benefits to its clients. This is in line with the way SIA firmly influences the choice to transform into a visionary business. With SIA knowledge, the decision to invest will be made. Obviously, this cannot be separated from business choices and the business world. Initially these data frameworks existed exclusively to collect, process, store, ascertain, check and disseminate data for explicit purposes. However, currently SIA is greatly influencing the company, especially providing additional benefits for its clients, because in the end it will affect the company's overall performance (Lovita and Susanty, 2021).

With the development of very sophisticated information technology, e-commerce or electronic commerce has emerged. E-commerce is defined by several experts as financial purchases and sales that occur via the internet or with digital technology. It was originally developed through email and websites that connected businesses and consumers to facilitate online buying and selling. E-commerce business is the movement of trade in labor and products using the web. This data will be information that has been compiled and handled to provide meaning and make it easier to make decisions, which is in line with the role played by e-commerce. However, thanks to rapid technological developments, it is now possible to use market places and communication channels other than web and email (Pramiswari and Dharmadiaksa, 2017).

E-commerce has existed in Indonesia since around 1994. The first commercial Internet Access Provider (IAP) in Indonesia was Indosat, which was the first online shop in Indonesia. E-commerce is currently developing at one of the fastest rates in the world in Indonesia. This is because more and more people are shifting their operations to digital platforms in recent years. Indonesians are increasingly using the internet. It has a lot of potential for players in e-commerce. Most businesses, regardless of size, will rely on e-commerce to continue operating successfully (Huda and Priyatna, 2019).

TikTok is an e-commerce business company in Indonesia that can be successful by taking advantage of technological advances. TikTok is a short video platform that allows users to imagine and express their ideas through short video recordings. The video can then be shared with all TikTok users around the world. In Indonesia, the TikTok application is used by many groups, from teenagers to adults. The use of the TikTok social media platform is currently growing rapidly. With an average of 23.1 hours spent on TikTok every month, Indonesia is seventh behind Mexico. 90% of TikTok users open the app more than once per day and are between the ages of 16 and 24. Tiktok Shop is an online shopping service currently available on the TikTok platform.

Tiktok Shop emerged as the preferred place for online shopping due to the rapid growth of Tiktok subscribers and an increase in real shopping initially due to the Corona Covid-19 virus. TikTok Store is still in its infancy. However, the Cash On Delivery Payment System, Online Customer Rating, and Online Customer Review are features that Tiktok Shop shares with other e-commerce platforms (Suparyanto and Rosad, 2020).

TikTok Shop is a new feature developed by the company that makes it possible to make purchases and sales directly within the TikTok application. It is different from other e-commerce platforms such as Shopee, Lazada and Tokopedia because TikTok Shop buyers can directly buy the desired items on the TikTok social media application. without access to other sites provided by the shop or downloading additional applications. TikTok Shop allows its users to use social media and carry out buying and selling transactions in one application, an

innovation that differentiates TikTok Shop from other e-commerce platforms (Pusvitasari, 2022).

Testing user acceptance of Tiktok Shop technology can be explained in the Technology Acceptance Model (TAM). Moreover, the TRA model, which is a theory of rational action, is the basis of the TAM model. The premise is that a person's attitudes and behavior are influenced by the way they think about things. Clients' responses and affirmations to innovation data (IT) have an impact on the recognition of their innovation. The influencing factor is the client's impression of convenience and usability (IT) as a way of behaving that can be built from the client's specific foundation, so for what reason does someone see the benefits and usefulness of innovation data on empowerment activities/individual way of behaving as a reason to include innovation. Created from mental hypotheses, the TAM model explains how PC clients behave in relation to the relationship between beliefs (benefits), perspectives (attitudes), goals (intention), and client behavior (relationship user behavior). The main factors influencing technology user behavior are explained in this model (Ronald et al., 2022).

According to Pramiswari and Dharmadiaksa (2019) that with information SIA will decide on choices in making investments. Of course, investment decisions and the world of entrepreneurship cannot be separated. Investment decisions are always part of a business venture, the business will increase or decrease to expand its business development. Therefore, the existence of SIA plays an important role in this research, where with knowledge of Accounting you will know the procedures and impacts or risks in doing business online and also makes it easier for us to make decisions. Through the TikTok Shop application, we can make online transactions such as online sales, online promotions, and others which will have a good impact on us in earning income. With the TikTok application, we can make good use of this application. Especially among students, especially Accounting Students at the Faculty of Economics, Maulana Malik Ibrahim State Islamic University, Malang. By using an Android cellphone, it will be easier to earn income by doing business online, such as selling online, online promotions and others. The hope is that it can encourage interest in entrepreneurship as successful prospective entrepreneurs, especially accounting students, with the hope of avoiding poverty in Indonesia.

Based on the explanation above, this researcher is a replication of previous research. For the object here, researchers conducted research at the Accounting Department, Faculty of Economics, Maulana Malik Ibrahim State Islamic University, Malang. with the TikTok Shop platform in 2023. So researchers

interested in researching research with the title "The Influence of Interest in Using SIA E Commerce on the Tiktok Application Using the Technology Acceptance Model (TAM) Method".

2. METHOD

This research uses quantitative methods, namely methods or procedures for obtaining knowledge. Thus, philosophy is a top-down study and investigation of a particular strategy, so that exploration techniques are information material for gaining a deeper understanding of the steps of systematization or examination. And the object and location are at the Maulana Malik Ibrahim State Islamic University of Malang which is located at Jl. Gajayana No. 50, District. Dinoyo. Lowokwaru, Malang City, East Java 65144.

Instrumen penelitan

a. Analysis of Research Instruments

This research uses measuring instruments carried out by research then checked whether it meets the requirements of a good measuring instrument. There are complete criteria

for instrument reliability and validity or meeting the requirements. Social Science Program Statistics (SPSS) version 25 is the program currently used by researchers in information testing reviews.

b. Statistics

Descriptive statistical methods are statistical techniques that explain data that is collected but there is no intention to draw generalizations or generally accepted conclusions for the purposes of data analysis.

Sampling technique

Sampling technique This research uses a purposive sampling method, namely a method of sampling data sources with certain considerations. Considerations include, for example, having traits or characteristics that are appropriate to the research.

Based on consideration of the criteria above, namely:

1. Active accounting students class 2019 – 2021
2. Have taken the Accounting Information Systems (AIS) course
3. Have used the Tiktok application several times

After establishing these criteria, the researcher will select an appropriate population with the above characteristics. The results of this selection were then used as research samples.

Operational Variable Definition

This research uses two variables X and Y. The following steps were carried out to make it easier to measure the level of influence or relationship between them and to obtain the necessary data from each variable:

1. Dependent variable (Y) or independent variable (X)

According to Sugiyono (2016) it is a variable that has an impact or becomes cause and effect due to the emergence of the independent or independent variable (X). This research variable "Y" is interest in using e-commerce-based AIS in online transaction applications.

2. Independent variable (X)

Based on Sugiono (2016), explains the emergence/change variables dependent (Y) because it is caused by an independent variable. In this study the independent variable (X) includes:

- a. Impact of Subjective Norms (X1)
- b. Impact of Perceived Convenience (X2)
- c. Impact of perceived usefulness (X3)
- d. Effect of Complexity (X4)

Based on research into the factors that have been described, factors and markers related to exploration that have been carried out based on speculation and previous research, it can be explained which structure is the reason for compiling the statement (survey).

Operational Definition of Interest in Use Variable (Y)

According to Awaliah (2021)

1. The intensity of application use
2. The advantages provided

3. Intention to use the application to sell products in the future
4. Recommendations to colleagues and relatives
5. Satisfied, comfortable, and happy using the application

Subjective Norms (X1)

According to Susilaputri (2017)

1. Encouragement of family and friends
2. The success of others in use

Perception of Ease (X2)

According to Monica (2017)

1. Easy transaction
2. Technology in transaction procedures is easy to understand
3. The application is easily accessible
4. The intensity of helping others in use
5. The process of financial transactions through the application is easy to understand
6. Flexibility in conducting transactions

Perceived Usefulness (X3)

According to Riski (2019)

1. Supporting efficiency and effectiveness
2. Speed up the transaction process
3. Time-saving
4. Obtain information about the product
5. Comparing the price of the same product from other sellers
6. Application of SIA in the application makes transaction calculations more accurate and thorough.

Complexity (X4)

According to Budiastuti dan Muid (2020)

1. Consuming usage time
2. Requires other people when using online sales applications

3. RESULTS AND DISCUSSION

3.1 Results

Respondent Overview

Table 1. Based on gender

No	Gender	Number of Respondents	Percentage
1.	Male	25	42%
2.	Female	35	58%
Total number		60	100

Source: Research modified 2023

Based on Table 1, it can be explained that the majority of respondents were female, while the number of male respondents was small. This shows that Accounting Students for the 2019 - 2021 UIN Malang use the Tiktok application, on average, female.

3.1. Instrument Test

Table 2. Instrument Validity Test

Variable	Indicator	Correlation	R _{table}	Information
Subjective Norms (X1)	X1.1	0,667	0,2144	Valid
	X1.2	0,636	0,2144	Valid
Perception of Ease (X2)	X2.1	0,768	0,2144	Valid
	X2.2	0,747	0,2144	Valid
	X2.3	0,610	0,2144	Valid
	X2.4	0,540	0,2144	Valid
	X2.5	0,694	0,2144	Valid
	X2.6	0,602	0,2144	Valid
Perceived Usefulness (X3)	X3.1	0,632	0,2144	Valid
	X3.2	0,606	0,2144	Valid
	X3.3	0,705	0,2144	Valid
	X3.4	0,676	0,2144	Valid
	X3.5	0,742	0,2144	Valid
	X3.6	0,882	0,2144	Valid
Complexity (X4)	X4.1	0,633	0,2144	Valid
	X4.2	0,792	0,2144	Valid
Interest in Use (Y)	Y1	0,596	0,2144	Valid
	Y2	0,520	0,2144	Valid
	Y3	0,587	0,2144	Valid
	Y4	0,704	0,2144	Valid
	Y5	0,465	0,2144	Valid

Source: primary data processed in 2023

It can be seen that the validity test calculation requirements with a significance level of 5% are as follows:

- If $r \text{ count} \geq r \text{ table}$, then there is a significant relationship between the instrument items or statements and the total number (declared valid).
- If $r \text{ count} \leq r \text{ table}$, then there is no significant correlation between the instrument items or statements and the total score (declared invalid).
-

The t-test is used to determine whether each independent variable that forms the regression model has a significant effect on the dependent variable. The independent variables that make up the regression model are considered to have a significant impact if the significant value (p-value) is <0.05 . Here are some test results

3.1.1.2 Reliability Test

Table 3. Instrument Reliability Test

No	Variable	Alpha coefficient	Explanation
1	Y	0,719	Reliable
2	X1	0,780	Reliable
3	X2	0,764	Reliable
4	X3	0,766	Reliable
5	X4	0,779	Reliable

Source: Primary data processing, 2023

From the results of the reliability test in the table above, it shows that all the variable items used are reliable, namely for each variable item has an r Alpha value of more than 0.6, meaning that this measuring instrument is able to obtain unreliable data

Table 4. Correlation Test Correlation

		Correlations				
		X1	X2	X3	X4	Y
X1	Pearson Correlation	1	.034	-.122	.237	.367
	Sig. (2-tailed)		.798	.352	.069	.002
	N	60	60	60	60	60
X2	Pearson Correlation	.034	1	.418**	.010	.324
	Sig. (2-tailed)	.798		.001	.937	.004
	N	60	60	60	60	60
X3	Pearson Correlation	-.122	.418**	1	.532**	.465
	Sig. (2-tailed)	.352	.001		.000	.004
	N	60	60	60	60	60
X4	Pearson Correlation	.237	.010	.532**	1	.475
	Sig. (2-tailed)	.069	.937	.000		.002
	N	60	60	60	60	60
Y	Pearson Correlation	-.067	-.039	.103	.075	1
	Sig. (2-tailed)	.611	.769	.433	.567	
	N	60	60	60	60	60

** . Correlation is significant at the 0.01 level (2-tailed).

Primary data sources will be processed in 2023

Based on Table 4. it can be concluded that:

1. Variable subjective norm (X1)

Based on the table above, it can be seen that the subjective norm variable shows a tcount value of 1.425 and a significant value of 0.005 <0.05 so it can be concluded that there is a positive and significant influence on intention to use.

2. Perceived convenience variable (X2)

Based on the table above, it can be seen that the perceived ease of use variable shows a tcount value of 1.052 and a significant value of 0.004 <0.05 so it can be concluded that there is a positive and significant influence on intention to use.

3. Variable perceived usefulness (X3)

Based on the table above, it can be seen that the perceived usefulness variable shows a tcount value of 1.152 and a significant value of 0.005 <0.05 so it can be concluded that there is a positive and significant influence on intention to use.

4. Variable complexity (X4)

Based on the table above, it can be seen that the complexity variable shows a tcount value of 3.191 and a significant value of 0.003 <0.05 so it can be concluded that there is a positive and significant influence on interest in use.

That is known that all adjusted R square values are 0.456, which means that all independent variables, namely subjective norms, perceived convenience, perceived usefulness, and complexity, have a concurrent contribution of 48.4% to the dependent variable, namely interest in use. While the value of 58.4% is explained by other variables not included in this study.

3.1.1.3 Multiple Linear Regression Test

Table 5. Test Results of Multiple Linear Regression Analysis

Model		Unstandardized coefficients		Standardized Coefficients	T	Sig
		B	Std. Error	Beta		
1	(Constant)	1.251	4.771		.262	.794
	X1	.629	.442	.442	1.425	.005
	X2	.234	.222	.148	1.056	.004
	X3	.220	.191	.162	1.152	.005
	X4	.080	.421	.059	3.191	.003

Source: SPSS 2023 processed data

From Table 5 it can be seen that the multiple linear equations in this study are as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

$$Y = 0.1251 + 0.629 X_1 + 0.234 X_2 + 0.220 X_3 + 0.080 X_4$$

Information :

- Y : Interest in Use
- a : Constant
- b : Regression Coefficient
- X1 : Subjective Norm Variable
- X2 : Variable Perceived Convenience
- X3 : Variable Perceived Usefulness
- X4 : Complexity variable
- e : Standard error (error rate)

From the multiple linear regression equation, the researcher can explain as follows:

- a. A constant of 0.1251 indicates that if subjective norms, perceived ease, perceived usefulness, and complexity do not exist, interest in use still exists.
- b. The regression coefficient (B1) shows a variable value (X1) of 0.629 which states that subjective norms have a positive influence on intention to use, which means that if the subjective norm variable increases, interest in use increases.
- c. The regression coefficient (B2) shows the variable value (X2) of 0.234, this states that the perceived ease of use has a positive influence, which means that if the perceived ease of use variable increases, the interest in use increases.
- d. The regression coefficient (B3) shows the value of the variable (X3) of 0.220 which states that the perceived use of the intention to use has a positive influence, which means that if the perceived usefulness variable increases, the intention to use increases.
- e. The regression coefficient (B4) shows a variable value (X4) of 0.080 which states that the complexity of the intention to use has a positive effect, which means that if the variable increases, the interest in using it increases.

3.2 Discussion

The results of the studies above are not much different from the research we are studying. Utilizing this latest examination as a kind of perspective or correlation with my current research, firstly Riski (2019) is a very large amount of income in the way online business clients behave based on bookkeeping data frameworks. Second, Awaliah (2021) Intentions of using e-commerce based AIS in online transaction applications has a significant and positive impact on subjective norms, perceived comfort, perceived usefulness, and complexity. Third, Budiastuti and Muid (2020) Intention to use SIA e-commerce in online transactions is influenced by use, perceived ease of use, benefits, attitudes, risks, and trust. And Erlisya's (2020) research shows that the application of accounting information systems has a positive impact on students' interest in online business. Erwanda, et al. (2019) Has similarities in the use of information technology-based financial accounting recording systems for online businesses. and online transaction applications. Pramiswari and Dharmadiaksa (2019) In using e-commerce, having the same method of using websites and online transaction applications has a significant positive impact on a person's ability to grow promotional efforts. Monica (2019) Has a significant positive influence on a person's ability to grow marketing efforts. Putra (2019) HR, technological capabilities, complexity, security and confidentiality have a significant positive impact on interest in usage. Susilaputri (2019) Subjective norms, perceived ease, usefulness and interest in use have a significant positive influence on interest in use. How much of a premium is in the way clients behave online business based bookkeeping data framework. The fact that this research only focuses on a topic where there are multiple online transactions across multiple applications is the only thing that differentiates it from my research.

3.2.1 The Effect of Subjective Norms on Interest in Use

The results obtained in this study note that the calculated t-value is smaller than the significance level. This can be seen in the t-test which is known that the significant value is $0.000 \leq 0.05$. It can be concluded that positively the subjective norm affects interest in use. This means that the second hypothesis (H1) is accepted. It can be concluded that partially subjective norms affect the intention to use.

Based on research conducted by Susilaputri (2017) with the title Effect of Subjective Norms, Dan Tam on Intentions to Use the Erp System. This study addresses subjective norms, perceived convenience, perceived usefulness and interest in use influencing interest in use.

The results obtained in this study note that the calculated t-value is smaller than the significance level. This can be seen in the t-test which shows that the significant value is $0.000 \leq 0.04$. It can be concluded that the perception of ease of use has a positive effect on interest in use. This means the second hypothesis (H2) is accepted.

Based on research conducted by Monica (2017) entitled Effect of perceived usefulness and perceived ease of Use on Interest in Using GO-PAY digital payment services. This study addresses the perceived usefulness and perceived ease of use of a positive and significant influence on the intention to use GO-PAY digital payment services.

3.2.3 The Effect of Perceived Usefulness on Interest in Use

The results obtained in this study note that the calculated t-value is smaller than the significance level. This can be seen in the t-test which shows that the significant value is $0.000 \leq 0.05$. It can be concluded that the perceived usefulness positively affects the intention to use. This means the third hypothesis (H3) is accepted.

Based on research conducted by Erlisya (2020) with the title The Influence of Perceptions on the Development of E-Commerce and Perceptions of Using Accounting

Information Systems on Students' Interests in Doing Business Online. This study shows that the perception of the use of accounting information systems has a positive effect on students' interest in doing business online.

3.2.4 Effect of Complexity on Interest in Use

The results obtained in this study note that the calculated t-value is smaller than the significance level. This can be seen in the t-test which shows that the significant value is $0.000 \leq 0.03$. It can be concluded that complexity positively affects interest in use. This means the fourth hypothesis (H4) is accepted.

Based on research conducted by Putra (2019) entitled Effects of Technology Readiness, Human Resources, Complexity, Security and Confidentiality on Interest in Using. This study addresses the readiness of technology, human resources, complexity, security and confidentiality to have a positive effect on the intention to use.

4. CONCLUSION

Based on the results of research and discussion using multiple linear regression analysis that has been done, the following conclusions can be drawn: Based on the results of the F test, it can be concluded that subjective norms (X1), perceived ease of use (X2), perceived usefulness (X3), and complexity (X4) have a simultaneous effect on interest in use. Subjective norms (X1) have a positive influence on interest in use. Perceived ease of use (X2) has a positive effect on interest in use. Perceived Usefulness (X3) has a positive effect on Interest in Use. Complexity (X4) has a positive effect on interest in use.

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