

## LAMPIRAN

### Lampiran 1

**Tabel 2.2.**  
Rangkuman Penelitian Terdahulu

No	Peneliti	Variabel	Hasil Penelitian
1	Ika Puspaningtyas (2016)	<p><b>Variabel Dependen</b> Minat berperilaku menggunakan SIA berbasis <i>e-commerce</i> (Y)</p> <p><b>Variabel Independen</b></p> <ul style="list-style-type: none"> <li>- Sikap (X<sub>1</sub>)</li> <li>- Norma subjektif (X<sub>2</sub>)</li> <li>- Kontrol perilaku persepsian (X<sub>3</sub>)</li> <li>- Kemudahan penggunaan persepsian (X<sub>4</sub>)</li> <li>- Kegunaan persepsian (X<sub>5</sub>)</li> </ul> <p><b>Responden</b> Populasi penelitian berasal dari mahasiswa FEB UMS 2015 sebanyak 70 responden dengan cara menyebar kuisioner.</p>	<p><b>Hasil</b> Variabel sikap (X<sub>1</sub>), norma subjektif (X<sub>2</sub>) dan kegunaan persepsian (X<sub>5</sub>) berpengaruh terhadap minat berperilaku menggunakan SIA berbasis <i>e-commerce</i> (Y). Sedangkan variabel kontrol perilaku persepsian (X<sub>3</sub>) dan kemudahan penggunaan persepsian (X<sub>4</sub>) tidak berpengaruh terhadap minat berperilaku menggunakan SIA berbasis <i>e-commerce</i> (Y).</p>
2	Andrew Gustnest Binalay  Silvia L. Mandey  Christoffel M. O. Mintardjo  (2016)	<p><b>Variabel Dependen</b> Minat Belanja Online (Y)</p> <p><b>Variabel Independen</b></p> <ul style="list-style-type: none"> <li>- Sikap, norma subyektif, dan gaya hidup</li> <li>- Sikap</li> <li>- Norma subyektif</li> <li>- Motivasi</li> </ul> <p><b>Responden</b> Populasi penelitian berasal dari seluruh mahasiswa FEB Unsrat. Sampel yang diambil sebanyak 60 orang responden dengan metode Penelitian</p>	<p><b>Hasil</b> Sikap, norma subjektif dan gaya hidup (X<sub>1</sub>) secara simultan berpengaruh terhadap minat membeli secara online pada mahasiswa FEB Unsrat. Sikap (X<sub>2</sub>) dan norma subjektif (X<sub>3</sub>) juga berpengaruh positif dan signifikan terhadap minat membeli secara online pada mahasiswa FEB Unsrat. X<sub>2</sub> dan X<sub>3</sub> merupakan variabel terkuat atau yang paling dominan mempengaruhi minat membeli secara online dalam penelitian ini, sedangkan motivasi (X<sub>4</sub>) berpengaruh negatif dan tidak signifikan terhadap minat membeli secara online pada mahasiswa FEB Unsrat menunjukkan bahwa antara minat belanja online tidak terkait dengan motivasi.</p>

		Lapangan ( <i>field Research method</i> )	
3	Prasetyo Agus Nurrahmanto  Rahardja  (2015)	<p><b>Variabel Dependen</b> Minat Beli (Y)</p> <p><b>Variabel Independen</b></p> <ul style="list-style-type: none"> <li>- Kemudahan Penggunaan (X<sub>1</sub>)</li> <li>- Kenikmatan Berbelanja (X<sub>2</sub>)</li> <li>- Pengalaman Berbelanja (X<sub>3</sub>)</li> <li>- Kepercayaan Konsumen (X<sub>4</sub>)</li> </ul> <p><b>Responden</b> Populasi penelitian diambil dari pengguna internet di Indonesia yang pernah berbelanja online minimal satu kali di Bukalapak.com atau situs lain, data diperoleh dari penyebaran kuesioner secara langsung kepada 100 responden.</p>	<p><b>Hasil</b> Variabel kemudahan penggunaan (X<sub>1</sub>), kenikmatan berbelanja (X<sub>2</sub>), dan kepercayaan konsumen (X<sub>4</sub>) memiliki pengaruh positif dan signifikan terhadap variabel minat beli (Y) sehingga dapat disimpulkan bahwa semakin tinggi X<sub>1</sub>, X<sub>2</sub>, dan X<sub>4</sub> dapat meningkatkan minat beli konsumen di situs jual beli online Bukalapak.com. Sedangkan variabel pengalaman berbelanja (X<sub>3</sub>) memiliki pengaruh positif dan tidak signifikan terhadap minat beli (Y) sehingga pengalaman berbelanja tidak terlalu berdampak dalam meningkatkan minat belanja konsumen, namun semakin tingginya pengalaman berbelanja maka minat belanja konsumen di situs Bukalapak.com dapat meningkat.</p>
4	Jihan Ulya Alhasanah  Kertahadi  Riyadi  (2014)	<p><b>Variabel Dependen</b> Keputusan Pembelian Online (Y).</p> <p><b>Variabel Independen</b> - Kegunaan (X<sub>1</sub>)</p> <ul style="list-style-type: none"> <li>- Kualitas Informasi (X<sub>2</sub>)</li> <li>- Kualitas Interaksi Layanan (X<sub>3</sub>)</li> </ul> <p><b>Responden</b> Populasi penelitian diambil dari seluruh konsumen yang telah melakukan pembelian pada situs getscoop.com. Pengumpulan data dilakukan dengan menyebar kuisisioner online pada 150 responden.</p>	<p><b>Hasil</b> Variabel kegunaan (X<sub>1</sub>), kualitas informasi (X<sub>2</sub>), dan kualitas interaksi layanan (X<sub>3</sub>) secara bersama-sama atau simultan mempunyai pengaruh positif dan signifikan terhadap variabel dependen yaitu keputusan pembelian online (Y)</p>
5	Carine Hilman	<p><b>Variabel Dependen</b> Minat Berbelanja Online</p>	<p><b>Hasil</b> Variabel <i>usefulness</i> (X<sub>1</sub>), <i>ease of use</i> (X<sub>2</sub>),</p>

	Tony Sitinjak (2012)	<p>(Y)</p> <p><b>Variabel Independen</b></p> <ul style="list-style-type: none"> <li>- <i>Usefulness</i> (X<sub>1</sub>)</li> <li>- <i>Ease of Use</i> (X<sub>2</sub>)</li> <li>- <i>Compatibility</i> (X<sub>3</sub>)</li> <li>- <i>Privacy</i> (X<sub>4</sub>)</li> <li>- <i>Security</i> (X<sub>5</sub>)</li> <li>- <i>Normative Beliefs</i> (X<sub>6</sub>)</li> <li>- <i>Self efficacy</i> (X<sub>7</sub>)</li> <li>- <i>Usefulness</i> (X<sub>8</sub>)</li> <li>- Sikap (X<sub>9</sub>)</li> </ul> <p><b>Responden</b></p> <p>Populasi penelitian dari mahasiswa program S1 IBII yang pernah menggunakan internet untuk membeli produk maupun jasa, data diperoleh dengan menyebarkan kuesioner kepada responden.</p>	<p><i>dan security</i> (X<sub>5</sub>) terhadap sikap (X<sub>9</sub>) berpengaruh positif dalam berbelanja online pada mahasiswa IBII.</p> <p>Variabel <i>usefulness</i> (X<sub>1</sub>) berpengaruh paling signifikan terhadap sikap (X<sub>9</sub>), setelah dilakukan analisis jalur terbukti bahwa <i>usefulness</i> (X<sub>1</sub>) memiliki pengaruh langsung terhadap minat dalam berbelanja online (Y) pada mahasiswa IBII.</p> <p>Sedangkan untuk variabel <i>compatibility</i> (X<sub>3</sub>) dan <i>privacy</i> (X<sub>4</sub>) berpengaruh negatif terhadap sikap (X<sub>9</sub>) dalam berbelanja online pada mahasiswa IBII.</p> <p>Variabel <i>normative beliefs</i> (X<sub>6</sub>), <i>self efficacy</i> (X<sub>7</sub>), dan sikap (X<sub>9</sub>) berpengaruh positif terhadap minat berbelanja melalui online (Y) pada mahasiswa IBII.</p>
6	Neeraj Gangwal Veena Bansal (2016)	<p><b>Variabel Dependen</b></p> <p>Behavioral intentions to adopt m-commerce</p> <p><b>Variabel Independen</b></p> <ul style="list-style-type: none"> <li>-Trust</li> <li>-Perceived usefulness</li> <li>-Perceived ease of use</li> <li>-Perceived enjoyment</li> </ul> <p><b>Responden</b></p> <p>The majority of respondents in this survey were men (75.5%). Most of the respondents were enrolled in the postgraduate programs (64.6%) and aged between 25 to 30 years (47.2%). The respondents aged between</p>	<p><b>Hasil</b></p> <ul style="list-style-type: none"> <li>-The effect of personal innovativeness on intentions to adopt m-commerce was significant, among the 4 significant antecedents of behavioural intentions to adopt m-commerce, attitude is a strong predictor of behavioral intentions.</li> <li>-The behavioural beliefs (trust, perceived usefulness, perceived ease of use, and perceived enjoyment) were all significant showing that they influence a persons attitude towards adopting m-commerce, among these predictors, perceived usefulness was the strongest predictor of the attitude towards the mcommerce.</li> <li>-The second important factor that determines the attitude of customers is trust.</li> <li>-Perceived ease of use is also a significant determinant of the attitude towards adopting m-commerce showing that in addition to trust</li> </ul>

		<p>20 to 25 years constitute 44.3% and between 30 to 35 years constitute 7.5%. Respondents who were enrolled in undergraduate program constitute 29.2% and 6.1% students are enrolled in doctoral program. Nearly all respondents (97.2%) had the wireless gadgets. Respondents who had used m-commerce a couple of times in the previous year constitute 45.3% while 38.7% respondents had used it monthly. A small percentage of respondents (4.7%) had used m-commerce on a weekly basis.</p>	<p>and perceived usefulness, customers also prefer m-commerce applications that provide easy to use services and require little effort to learn.</p> <p>-Perceived enjoyment is significant but has low path loading as compared with other determinants.</p> <p>-Subjective norm and perceived behavioural control are also significant determinants of behavioral intentions. The effect of normative beliefs on the subjective norm is significant which means that individuals give importance to opinions of their parents, friends and colleagues, which in turn, influences their decision to perform the behavior.</p> <p>-Self-efficacy explains the 52% of variation in perceived behavioral control, which is a good sign for the efficiency of our model.</p>
7	<p>Lori N. K. Leonard  Kiku Jones  (2013)</p>	<p><b>Variabel Dependen</b> Acceptance / Intention to Use C2C Ecommerce</p> <p><b>Variabel Independen</b> -Perceived Usefulness (H1) -Perceived Ease of Use (H2) -Attitude (H3) -Perceived Behavioral Control (H4) -Subjective Norm (H5) -Information Quality (H6) -Service Quality (H7) -Satisfaction (H8)</p> <p><b>Responden</b> Undergraduate students located in a Southwestern university in the United States were used for this study. The participants were</p>	<p><b>Hasil</b> TAM, TPB, and Ecommerce success theories can be used to evaluate the acceptance or intention to use C2C ecommerce. However, TAM has the most substantial findings with both PU and PEOU being significant influences on acceptance. TPB and ecommerce success theories only have attitude and satisfaction, respectively, as significant influences. These findings imply that the theories need to be reevaluated for the C2C ecommerce realm. While ecommerce success theory is designed for ecommerce, it is not specifically designed to measure C2C ecommerce. The same is true for TPB, as it was not designed for ecommerce, in general, or C2C ecommerce. Given the findings from this study, it is plausible that the existing theories should be combined to create one overall model for C2C ecommerce acceptance/ intention. PU, PEOU, attitude, and satisfaction are all closely held emotions by the consumer. Identifying other emotional</p>

		<p>solicited based on their enrollment in introductory to management information system courses. This collection of participants is appropriate for this study as they represent the largest group of online users</p>	<p>aspects could be the next step in understanding the C2C ecommerce environment.</p> <p>Additionally, this study provides practical implications for consumers when deciding to sell products using C2C ecommerce. Given the significance of PU, PEOU, attitude, and satisfaction, sellers can focus on making the transaction simple and easy to complete in order to attract more buyers to their products.</p>
8	<p>Silvana Dakduk</p> <p>Enrique ter Horst</p> <p>Zuleyma Santalla</p> <p>German Molina</p> <p>José Malavé</p> <p>(2016)</p>	<p><b>Variabel Dependen</b> Intentions to use e-commerce in Colombia</p> <p><b>Variabel Independen</b></p> <ul style="list-style-type: none"> <li>- Acceptance of the Internet (AOI)</li> <li>- Internet use frequency (IUF)</li> <li>- Perceived self efficacy (PSE)</li> <li>- Perceived usefulness of e-commerce (PU)</li> <li>- Perceived ease of use of e-commerce (PE)</li> <li>- Attitude to e-commerce (ATT)</li> <li>- Subjective norm (SN)</li> <li>- Perceived behavioral control (PBC)</li> <li>- Purchase intention (PI)</li> </ul> <p><b>Responden</b> sample consists of 386 subjects, ranging from 18 to 58 years old (M = 27.6, SD = 7.3), 46% women and 54% men, selected non-probabilistically. The questionnaire was sent by e-mail to undergraduate and graduate students of three universities of Bogota, Colombia, as well as to the alumni and employees database of one of those institutions.</p>	<p><b>Hasil</b></p> <p>Individuals showing more acceptance of the Internet perceive themselves as having more abilities and resources for successfully performing those tasks related to online purchasing (self-efficacy). These individuals, in turn, perceive online purchasing as requiring a minimum effort, finding the Internet as an easy way of buying (ease of use), and also perceive that they have the knowledge and resources needed to autonomously perform the behavior of online purchasing (behavioral control).</p> <p>Consumers who perceive that e-commerce is easy also perceive that using the Internet to shop is beneficial, improving the outcome of the buying task by making it more efficient and quick (perceived usefulness).</p> <p>Both aspects contribute to increase the probability of a positive evaluation of Internet shopping (attitude), which in turn increases the probability of online purchasing in the near future (intention).</p> <p>. The results of the present study, according to its theoretical foundations, show that attitude remains the main variable in predicting the occurrence of the online purchasing behavior. Certainly, other variables could have direct effects on the intention of online purchasing, but their contribution is significant only through the attitude to e-commerce. In this study, the relevant beliefs are represented in the evaluated model by the perceived usefulness, the perceived ease of</p>

		<p>After completing the questionnaire, the participants could forward that information to other individuals. Originally, the questionnaire was sent to 9,883 persons, responses were received from 1,096. Only Colombian residents who had done Internet shopping during the last six months were selected. The invitation e-mail contained information about the study's main purpose, the voluntary nature of the participation, and the confidentiality of the information provided. Data was collected from October 2015 to February 2016</p>	<p>use, and the subjective norm referred to a particular behavior. These beliefs refer to the attributes of online purchasing, their favorable outcomes, easiness, usefulness, and its evaluation by other persons relevant to the subject. This suggests that communicating the advantages of online shopping over traditional channels might contribute to creating associations between e-commerce and positive attributes and, thus, promoting favorable attitudes toward performing the behavior of online purchasing. But the relationship PSE→PU (H8) and AOI→IUF (H13) were not supported. Although these relationships have been established theoretically, they have been little investigated. This will require the development of additional studies to understand more thoroughly the relationship between these variables.</p>
9	<p>Choy Har Wong Har San Lee Yong Hooi Lim (2012)</p>	<p><b>Variabel Dependen</b> Consumers' intention to adopt m-shopping in Malaysia</p> <p><b>Variabel Independen</b> -Perceived Usefulness (PU) -Perceived Ease of Use (PEOU) -Subjective Norms (SN) -Personal Innovativeness in Information Technology (PIIT) -Perceived Risk (PR)</p> <p><b>Responden</b> The respondents for this study are anyone who owns internet-enable mobile phones or have connectivity to the wireless telecommunication network. The criteria</p>	<p><b>Hasil</b> PU was found to be the second most significant factor in the influence of IU of m-shopping.</p> <p>The findings also revealed that PEOU is a significant determinant to forecast the intention to adopt m-shopping in this study.</p> <p>SN has the strongest influence on the IU of m-shopping in Malaysia thus suggesting that the opinions of family members, friends and mass-media is highly valued by the individual during the decision whether or not to adopt m-shopping.</p> <p>The results of the study show that PIIT does not have significant impact in the intention to adopt m-shopping.</p> <p>PR, however is insignificant with the IU of m-shopping, contrary to our hypothesis.</p>

		were added as they are more likely to adopt m-shopping. The requirement of having a credit card was excluded from the study requirement since most of the ATM cards in Malaysia can also function as a debit card to purchase goods and services online and in view that most Malaysian have at least an ATM card. The study also decided to adopt university student as a sample	
10	Gina Apryani Nurunnisha  Gallang Perdhana Dalimunthe  (2018)	<p><b>Variabel Dependen</b> Behavior intention to use e-commerce</p> <p><b>Variabel Independen</b> -E-commerce awareness -Perceived ease of use -Perceived usefulness</p> <p><b>Responden</b> The population of this study was MSME in Kota Bandung, particularly fashion sector, who adopt e-commerce in running business activities.. The target population included of different age groups, income levels, education levels, ethnic backgrounds, and marital status.</p>	<p><b>Hasil</b> E-commerce awareness has a positive effect on perceived ease of use in e-commerce adoption, so hypothesis 1 is supported.</p> <p>E-commerce awareness has a positive effect on perceived usefulness in the adoption of e-commerce, so hypothesis 2 is supported.</p> <p>Perceived ease of use has a positive effect on perceived usefulness in e-commerce adoption so hypothesis 3 is supported.</p> <p>Perceived ease of use has a positive effect on Intention to Use in e-commerce adoption so hypothesis 4 is supported.</p>
11	Claudia Iconaru  (2013)	<p><b>Variabel Dependen</b> Intention to buy online (INT)</p> <p><b>Variabel Independen</b> -Perceived usefulness (PU) -Perceived ease of online buying (PEOB)</p>	<p><b>Hasil</b> This paper employed Technology Acceptance Model (TAM) in the context of online buying for study the moderating effect of consumers' self-efficacy. Besides TAM's initial causal relationships, it was postulated that perceived self-efficacy will have a moderating effect on</p>

		<p>-Attitude towards buying online (AT) -Perceived self-efficacy (PSE)</p> <p><b>Responden</b> The population of of the study was represented by regular Internet users that have never purchased online. Each variable of the study was constructed on multi-items and measured on a 7 point Likert scale from 1- totally disagree to 7- totally agree.</p>	<p>the direct relationship between perceived ease of buying online and attitude towards buying online.</p> <p>As the path coefficient is negative, the moderating effect tends to decrease the intensity of the direct relationship between perceived ease of buying online and attitude towards buying online. If consumers have a high perceived self-efficacy, the direct relation gets weaker towards neutral.</p> <p>The effect of perceived ease of buying online on attitude will tend to be insignificant for those consumers that believe they have the necessary skills, abilities and knowledge to buy online. Since having what it takes for buying online, the ease of buying will not be a strong motivator to change consumers' attitude towards buying online.</p> <p>TAM's postulated salient beliefs must be rethought in the context of online buying since perceived ease will lose importance as consumers get more experimented with the new way of buying. While the effect of perceived ease of buying is moderated and should be use with caution, perceived usefulness of online buying is the strongest predictor of consumers' attitude towards online buying and also an important predictor of consumers' intention to buy online.</p>
12	Paul A. Pavlou  Mendel Fygenson  (2006)	<p><b>Variabel Dependen</b> Consumers purchasing behavior of e commerce</p> <p><b>Variabel Independen</b> -Trust -Perceived usefulness -Perceived ease of use -Product value -Monetary resourches -Product diagnosticity -Information protection -Purchasing skill</p> <p><b>Responden</b> This study's main sample comprised 312 Internet</p>	<p><b>Hasil</b> Most e-commerce studies follow the TRA or TAM, implicitly assuming that behavior is volitional. However, online consumers face several new constraints, such as the impersonal nature of the online environment, the extensive use of IT, and the uncertainty of the open Internet infrastructure. These issues call for the inclusion of PBC in e-commerce adoption models (and the use of TPB rather than TRA or TAM). Indeed, neglecting PBC and relying on simpler models may lead to e-commerce adoption models that are incomplete and potentially misleading. Viewing B2C e-commerce adoption as a two-stage process not only</p>



		consumers drawn from two populations. The first sample was selected from students, and the second sample consisted of Internet consumers.	yields a more complete understanding of online consumer behavior, but it also enhances the predictive power of the e-commerce adoption model, since the two behaviors are interrelated. In doing so, this study provides a comprehensive, yet parsimonious model to describe and predict online consumer behavior and e-commerce adoption.
13	Putu Nanda Christy Dio Vidantika  I Made Pande Dwiana Putra  (2018)	<p><b>Variabel Dependen</b> <i>Attitude towards use of SIA</i></p> <p><b>Variabel Independen</b> -Perceived usefulness -Perceived ease of use</p> <p><b>Responden</b> Populasi dalam penelitian ini adalah karyawan bagian <i>departure frontliner</i> PT Garuda Indonesia <i>Station DPS</i> di terminal keberangkatan domestik dan internasional yang berjumlah sebanyak 188 orang dengan kriteria tertentu dan setelah populasi dipilih berdasarkan kriteria, diperoleh sampel penelitian sejumlah 68 orang.</p>	<p><b>Hasil</b> -Berdasarkan analisis dan pembahasan hasil penelitian, maka dapat disimpulkan bahwa <i>perceived usefulness</i> berpengaruh positif terhadap <i>attitude towards use</i> teknologi SIA atas proses bisnis penggajian.</p> <p>-Begitu pula dengan <i>perceived ease of use</i> yang juga berpengaruh positif terhadap <i>attitude towards use</i> teknologi SIA atas proses bisnis penggajian.</p>
14	Rizky Akmalia Ashari  (2018)	<p><b>Variabel Dependen</b> Penggunaan <i>e-commerce</i> pada UMKM perak</p> <p><b>Variabel Independen</b> -Kebermanfaatan -Kemudahan -Sikap Pengguna -Norma Subjektif -Kontrol Perilaku</p> <p><b>Responden</b> Obyek penelitian adalah pedagang UMKM perak di Kotagede Yogyakarta yang pernah melakukan</p>	<p><b>Hasil</b> -Variabel Kebermanfaatan (<math>X_1</math>) tidak berpengaruh terhadap penggunaan <i>e-commerce</i> bagi UMKM perak di Kotagede.</p> <p>-Variabel Kemudahan (<math>X_2</math>) tidak berpengaruh terhadap penggunaan <i>e-commerce</i> bagi UMKM perak di Kotagede.</p> <p>-Variabel Sikap (<math>X_3</math>) tidak berpengaruh terhadap penggunaan <i>e-commerce</i> bagi UMKM perak di Kotagede.</p> <p>-Variabel Norma Subjektif (<math>X_4</math>) tidak</p>

		atau yang akan melakukan jual beli melalui media <i>e-commerce</i> . Total ada 34 responden	berpengaruh terhadap penggunaan <i>e-commerce</i> bagi UMKM perak di Kotagede.  -Variabel Kontrol perilaku ( $X_5$ ) berpengaruh terhadap penggunaan <i>e-commerce</i> bagi UMKM perak di Kotagede.
15	Faith Michael E. Uzouka  Alice P. Shemi  Geoffrey G. Seleka  (2007)	<b>Variabel Dependen</b> Adoption of ecommerce <b>Variabel Independen</b> -Attitude -Subjective norm -Perceived behavioral control -Intention to adopt e-commerce  <b>Responden</b> Respondents majority were males (63.5%) whose modal age ranges between 25 and 39 years (63.5%), and who were mostly middle level management staff (24.6%). Most of the organizations sampled had existed for 5 and 19 years (total of 0%).	<b>Hasil</b> The results of the study show that perceived advantages, Internet and complexity factor, accessibility factor, and management support have statistically significant impact on e-commerce adoption, while perceived disadvantages and other facilitating conditions have negative impacts that are not statistically significant.

## Lampiran 2

### KUISIONER PENELITIAN SKRIPSI ANALISIS FAKTOR-FAKTOR PENGGUNAAN SISTEM INFORMASI AKUNTANSI BERBASIS *E-COMMERCE* PADA MAHASISWA DI YOGYAKARTA

Saya Choirul Wulan Diesya, mahasiswa Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Yogyakarta angkatan 2015. Sehubungan dengan penelitian yang saya lakukan, saya meminta kesediaan Saudara/i untuk mengisi kuisisioner penelitian ini dengan keadaan yang sebenar-benarnya. Jawaban Saudara/i dijamin kerahasiaannya dan hanya akan digunakan untuk kepentingan penelitian ini.

#### A. Identitas Responden

Mohon diisi semua pertanyaan dibawah ini dengan menuliskan jawaban sesuai pertanyaan serta memberi **tanda centang (v)** pada jawaban di kotak yang disediakan.

1. Nama : .....
2. Angkatan/Jurusan : .....
3. Umur : .....
4. Jenis Kelamin :  Laki-Laki  
 Perempuan
5. Apakah Saudara/i pernah menjual produk menggunakan media *e-commerce*?  
 Ya  
 Tidak
6. Jika Ya, jenis produk apa yang pernah Saudara/i jual?  
 Elektronik (TV, Radio, Hp, Kulkas, dll)  
 Alat Transportasi (Mobil, Motor, Sepeda)  
 *Fashion* (Baju, Celana, Sepatu, dll)  
 Alat Rumah Tangga  
 Lainnya (sebutkan ..... )

7. Jenis media *e-commerce* yang pernah Saudara/i gunakan? (boleh diisi lebih dari satu)

- Shopee.co.id
- Lazada.co.id
- Tokopedia.com
- Sosmed (*Fb, Twitter, Instagram, dll*)
- Lainnya (sebutkan .....

8. Berapa lama pengalaman Saudara/i menjual produk menggunakan media *e-commerce*?

- <6 bulan
- >6 bulan

9. Berapa kali Saudara/i telah menerima *order* selama melakukan penjualan menggunakan media *e-commerce*?

- 1 – 4 kali
- 5 – 10 kali
- >10 kali

10. Dalam melakukan penjualan produk menggunakan media *e-commerce*, apakah Saudara/i membuat laporan keuangan penjualan sendiri?

- Ya, karena .....
- Tidak, karena .....
- Lainnya, .....

**B. Item Pertanyaan**

**Petunjuk:** Saudara/i cukup memberi **tanda centang (v)** pada kolom yang dianggap paling sesuai menurut persepsi Saudara/i terhadap minat menggunakan media *e-commerce*.

**Keterangan:**

- STS : Sangat Tidak Setuju (skor 1)
- TS : Tidak Setuju (skor 2)
- N : Netral (skor 3)
- S : Setuju (skor 4)
- SS : Sangat Setuju (skor 5)

### 1. Sikap Pengguna terhadap media *e-commerce* ( $X_1$ )

Berikut merupakan sejumlah pertanyaan tentang sikap pengguna terhadap minat menggunakan media *e-commerce*

No.	Pertanyaan	1 STS	2 TS	3 N	4 S	5 SS
1.	Saya berfikir bahwa menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> untuk menjual produk merupakan ide yang buruk					
2.	Saya berfikir bahwa menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> untuk menjual produk merupakan ide yang bijaksana					
3.	Saya berfikir bahwa menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> untuk menjual produk kurang menguntungkan bagi saya					
4.	Saya memiliki pendapat positif mengenai sistem informasi akuntansi pada media <i>e-commerce</i>					

(sumber: Lee *et al.*, 2010)

### 2. Norma Subjektif terhadap media *e-commerce* ( $X_2$ )

Berikut merupakan sejumlah pertanyaan tentang norma-norma subjektif terhadap minat menggunakan media *e-commerce*

No.	Pertanyaan	1 STS	2 TS	3 N	4 S	5 SS
1.	Keluarga saya berfikir sebaiknya saya tidak menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> untuk menjual produk					

2.	Sahabat saya berfikir sebaiknya saya menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> untuk menjual produk					
3.	Rekan-rekan saya berfikir sebaiknya saya menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> untuk menjual produk					
4.	Kerabat saya berfikir sebaiknya saya tidak menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> untuk menjual produk					

(sumber: Lee *et al*, 2010)

### 3. Persepsi Kontrol Perilaku terhadap media *e-commerce* (X<sub>3</sub>)

Berikut merupakan sejumlah pertanyaan tentang kontrol perilaku persepsian terhadap minat menggunakan media *e-commerce*

No.	Pertanyaan	1 STS	2 TS	3 N	4 S	5 SS
1.	Saya dapat mengoperasikan sistem informasi akuntansi pada media <i>e-commerce</i> untuk menjual produk					
2.	Saya memiliki sumber daya untuk dapat berjualan menggunakan sistem informasi akuntansi pada media <i>e-commerce</i>					
3.	Saya tidak memiliki pengetahuan untuk dapat berjualan menggunakan sistem informasi akuntansi pada media <i>e-commerce</i>					
4.	Saya memiliki kemampuan untuk dapat berjualan menggunakan sistem informasi akuntansi pada media <i>e-commerce</i>					
5.	Saya menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> untuk berjualan atas dasar keinginan saya sendiri					

(sumber: Sulistiyarini, 2012)

**4. Persepsi Kemudahan Penggunaan media *e-commerce* (X<sub>4</sub>)**

Berikut merupakan sejumlah pertanyaan tentang kemudahan penggunaan persepsian terhadap minat menggunakan media *e-commerce*

No.	Pertanyaan	1 STS	2 TS	3 N	4 S	5 SS
1.	Mudah bagi saya untuk mengoperasikan sistem informasi akuntansi pada media <i>e-commerce</i> sesuai dengan keinginan saya					
2.	Saya merasa menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> itu kaku dan tidak fleksibel					
3.	Tidak mudah bagi saya untuk dapat mengoperasikan sistem informasi akuntansi pada media <i>e-commerce</i>					
4.	Interaksi saya dengan sistem informasi akuntansi pada media <i>e-commerce</i> jelas dan mudah dipahami					
5.	Saya membutuhkan banyak usaha untuk dapat terampil dalam menggunakan sistem informasi akuntansi pada media <i>e-commerce</i>					
6.	Secara keseluruhan sistem informasi akuntansi pada media <i>e-commerce</i> mudah digunakan untuk menjual produk					

(sumber: Yasnita, 2013)

**5. Persepsi Kegunaan media *e-commerce* (X<sub>5</sub>)**

Berikut merupakan sejumlah pertanyaan tentang kegunaan persepsian terhadap minat menggunakan media *e-commerce*

No.	Pertanyaan	1 STS	2 TS	3 N	4 S	5 SS
1.	Sistem informasi akuntansi pada media <i>e-</i>					

	<i>commerce</i> memungkinkan saya untuk menjual produk lebih cepat					
2.	Menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> untuk menjual produk meningkatkan kinerja saya					
3.	Menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> untuk menjual produk meningkatkan produktivitas saya					
4.	Menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> untuk menjual produk dapat meningkatkan keefektifan penjualan saya					
5.	Menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> membuat saya lebih mudah untuk menjual produk					
6.	Secara keseluruhan menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> bermanfaat dalam menjual produk					

(sumber: Sulistiyarini, 2012)

#### 6. Minat Menggunakan SIA Berbasis *E-Commerce* (Y)

Berikut merupakan sejumlah pertanyaan tentang minat menggunakan media *e-commerce*

No.	Pertanyaan	1 STS	2 TS	3 N	4 S	5 SS
1.	Saya tidak akan menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> untuk menjual produk dimasa yang akan datang					
2.	Saya berniat untuk tetap menggunakan sistem informasi akuntansi pada media <i>e-commerce</i> untuk menjual produk dimasa yang akan datang					
3.	Rekan-rekan saya berfikir sebaiknya saya tidak					



	menggunakan sistem informasi akuntansi pada media <i>e-commerce</i>					
4.	Saya berencana akan terus menggunakan sistem informasi akuntansi pada media <i>e-commerce</i>					

(sumber: Lee *et al*, 2010)

Terimakasih atas kesediaan Saudara/i mengisi Kuisisioner Penelitian ini.

Yogyakarta, .....  
Mengetahui/menyetujui  
Dosen Pembimbing Skripsi

Wahyu Manuhara Putra, S.E., M.si., Ak., CA.  
NIK: 19710426199904 143 069



**Lampiran 4**

**Hasil Uji Validitas**

**X1  
Correlations**

		<b>Correlations</b>				
		X1.1	X1.2	X1.3	X1.4	X1
X1.1	Pearson Correlation	1	,585**	,582**	,674**	,864**
	Sig. (2-tailed)		,000	,000	,000	,000
	N	92	92	92	92	92
X1.2	Pearson Correlation	,585**	1	,433**	,713**	,794**
	Sig. (2-tailed)	,000		,000	,000	,000
	N	92	92	92	92	92
X1.3	Pearson Correlation	,582**	,433**	1	,578**	,789**
	Sig. (2-tailed)	,000	,000		,000	,000
	N	92	92	92	92	92
X1.4	Pearson Correlation	,674**	,713**	,578**	1	,886**
	Sig. (2-tailed)	,000	,000	,000		,000
	N	92	92	92	92	92
X1	Pearson Correlation	,864**	,794**	,789**	,886**	1
	Sig. (2-tailed)	,000	,000	,000	,000	
	N	92	92	92	92	92

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

**X2  
Correlations**

		<b>Correlations</b>			
		X2.1	X2.2	X2.3	X2
X2.1	Pearson Correlation	1	,882**	,864**	,961**
	Sig. (2-tailed)		,000	,000	,000
	N	92	92	92	92
X2.2	Pearson Correlation	,882**	1	,865**	,957**
	Sig. (2-tailed)	,000		,000	,000
	N	92	92	92	92
X2.3	Pearson Correlation	,864**	,865**	1	,950**
	Sig. (2-tailed)	,000	,000		,000
	N	92	92	92	92
X2	Pearson Correlation	,961**	,957**	,950**	1
	Sig. (2-tailed)	,000	,000	,000	
	N	92	92	92	92

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

**X3  
Correlations**

		Correlations					
		X3.1	X3.2	X3.3	X3.4	X3.5	X3
X3.1	Pearson Correlation	1	,773**	,174	,765**	,787**	,831**
	Sig. (2-tailed)		,000	,098	,000	,000	,000
	N	92	92	92	92	92	92
X3.2	Pearson Correlation	,773**	1	,247*	,711**	,728**	,838**
	Sig. (2-tailed)	,000		,018	,000	,000	,000
	N	92	92	92	92	92	92
X3.3	Pearson Correlation	,174	,247*	1	,206*	,239*	,574**
	Sig. (2-tailed)	,098	,018		,049	,022	,000
	N	92	92	92	92	92	92
X3.4	Pearson Correlation	,765**	,711**	,206*	1	,859**	,852**
	Sig. (2-tailed)	,000	,000	,049		,000	,000
	N	92	92	92	92	92	92
X3.5	Pearson Correlation	,787**	,728**	,239*	,859**	1	,871**
	Sig. (2-tailed)	,000	,000	,022	,000		,000
	N	92	92	92	92	92	92
X3	Pearson Correlation	,831**	,838**	,574**	,852**	,871**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	92	92	92	92	92	92

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

\* . Correlation is significant at the 0.05 level (2-tailed).

**X4  
Correlations**

		Correlations						
		X4.1	X4.2	X4.3	X4.4	X4.5	X4.6	X4
X4.1	Pearson Correlation	1	,810**	,698**	,673**	,540**	,472**	,845**
	Sig. (2-tailed)		,000	,000	,000	,000	,000	,000
	N	92	92	92	92	92	92	92
X4.2	Pearson Correlation	,810**	1	,756**	,612**	,498**	,438**	,827**

	Sig. (2-tailed)	,000		,000	,000	,000	,000	,000
	N	92	92	92	92	92	92	92
X4.3	Pearson Correlation	,698**	,756**	1	,727**	,689**	,501**	,874**
	Sig. (2-tailed)	,000	,000		,000	,000	,000	,000
	N	92	92	92	92	92	92	92
X4.4	Pearson Correlation	,673**	,612**	,727**	1	,725**	,622**	,866**
	Sig. (2-tailed)	,000	,000	,000		,000	,000	,000
	N	92	92	92	92	92	92	92
X4.5	Pearson Correlation	,540**	,498**	,689**	,725**	1	,861**	,849**
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000
	N	92	92	92	92	92	92	92
X4.6	Pearson Correlation	,472**	,438**	,501**	,622**	,861**	1	,761**
	Sig. (2-tailed)	,000	,000	,000	,000	,000		,000
	N	92	92	92	92	92	92	92
X4	Pearson Correlation	,845**	,827**	,874**	,866**	,849**	,761**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	
	N	92	92	92	92	92	92	92

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

## X5 Correlations

		Correlations						
		X5.1	X5.2	X5.3	X5.4	X5.5	X5.6	X5
X5.1	Pearson Correlation	1	,250*	,380**	,595**	,050	,705**	,668**
	Sig. (2-tailed)		,016	,000	,000	,634	,000	,000
	N	92	92	92	92	92	92	92
X5.2	Pearson Correlation	,250*	1	,691**	,371**	,256*	,305**	,732**
	Sig. (2-tailed)	,016		,000	,000	,014	,003	,000
	N	92	92	92	92	92	92	92
X5.3	Pearson Correlation	,380**	,691**	1	,226*	,171	,355**	,698**
	Sig. (2-tailed)	,000	,000		,031	,103	,001	,000
	N	92	92	92	92	92	92	92
X5.4	Pearson Correlation	,595**	,371**	,226*	1	,219*	,589**	,713**
	Sig. (2-tailed)	,000	,000	,031		,036	,000	,000

	N	92	92	92	92	92	92	92
X5.5	Pearson Correlation	,050	,256*	,171	,219*	1	-,008	,527**
	Sig. (2-tailed)	,634	,014	,103	,036		,942	,000
	N	92	92	92	92	92	92	92
X5.6	Pearson Correlation	,705**	,305**	,355**	,589**	-,008	1	,665**
	Sig. (2-tailed)	,000	,003	,001	,000	,942		,000
	N	92	92	92	92	92	92	92
X5	Pearson Correlation	,668**	,732**	,698**	,713**	,527**	,665**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	
	N	92	92	92	92	92	92	92

\*. Correlation is significant at the 0.05 level (2-tailed).

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

## Y

### Correlations

#### Correlations

		Y1	Y2	Y3	Y
Y1	Pearson Correlation	1	,258*	,303**	,620**
	Sig. (2-tailed)		,013	,003	,000
	N	92	92	92	92
Y2	Pearson Correlation	,258*	1	,617**	,851**
	Sig. (2-tailed)	,013		,000	,000
	N	92	92	92	92
Y3	Pearson Correlation	,303**	,617**	1	,836**
	Sig. (2-tailed)	,003	,000		,000
	N	92	92	92	92
Y	Pearson Correlation	,620**	,851**	,836**	1
	Sig. (2-tailed)	,000	,000	,000	
	N	92	92	92	92

\*. Correlation is significant at the 0.05 level (2-tailed).

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

## Hasil Uji Reliabilitas

**X1**

**Reliability**

**Scale: ALL VARIABLES**

### Case Processing Summary

		N	%
Cases	Valid	92	100,0
	Excluded <sup>a</sup>	0	,0
	Total	92	100,0

a. Listwise deletion based on all variables in the procedure.

### Reliability Statistics

Cronbach's Alpha	N of Items
,851	4

**X2**

**Reliability**

**Scale: ALL VARIABLES**

### Case Processing Summary

		N	%
Cases	Valid	92	100,0
	Excluded <sup>a</sup>	0	,0
	Total	92	100,0

a. Listwise deletion based on all variables in the procedure.

### Reliability Statistics

Cronbach's Alpha	N of Items
,952	3

**X3****Reliability****Scale: ALL VARIABLES****Case Processing Summary**

		N	%
Cases	Valid	92	100,0
	Excluded <sup>a</sup>	0	,0
	Total	92	100,0

a. Listwise deletion based on all variables in the procedure.

**Reliability Statistics**

Cronbach's Alpha	N of Items
,807	5

**X4****Reliability****Scale: ALL VARIABLES****Case Processing Summary**

		N	%
Cases	Valid	92	100,0
	Excluded <sup>a</sup>	0	,0
	Total	92	100,0

a. Listwise deletion based on all variables in the procedure.

**Reliability Statistics**

Cronbach's Alpha	N of Items
,914	6



**X5**

**Reliability**

**Scale: ALL VARIABLES**

**Case Processing Summary**

		N	%
Cases	Valid	92	100,0
	Excluded <sup>a</sup>	0	,0
	Total	92	100,0

a. Listwise deletion based on all variables in the procedure.

**Reliability Statistics**

Cronbach's Alpha	N of Items
,718	6

**Y**

**Reliability**

**Scale: ALL VARIABLES**

**Case Processing Summary**

		N	%
Cases	Valid	92	100,0
	Excluded <sup>a</sup>	0	,0
	Total	92	100,0

a. Listwise deletion based on all variables in the procedure.

**Reliability Statistics**

Cronbach's Alpha	N of Items
,665	3

## Statistik Deskriptif

### Descriptives

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	92	8,00	20,00	16,0326	3,49081
X2	92	5,00	15,00	11,9239	2,93981
X3	92	11,00	25,00	20,6413	3,61189
X4	92	13,00	30,00	25,3152	4,20342
X5	92	18,00	30,00	24,3152	3,38039
Y	92	9,00	15,00	13,0109	1,70000
Valid N (listwise)	92				

## Hasil Uji Normalitas

### NPar Tests

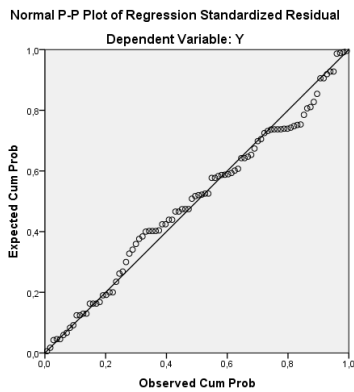
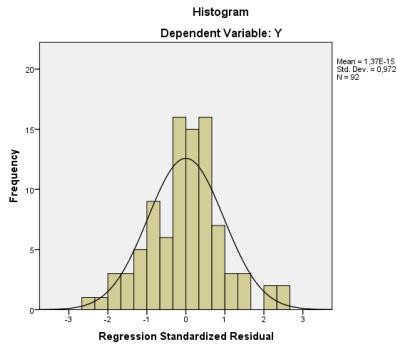
#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		92
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	1,14721938
Most Extreme Differences	Absolute	,088
	Positive	,088
	Negative	-,071
Kolmogorov-Smirnov Z		,848
Asymp. Sig. (2-tailed)		,468

a. Test distribution is Normal.

b. Calculated from data.

## Hasil Uji Normalitas dengan Chart dan PP-Plot Charts



## Hasil Uji Multikolinieritas

### Regression

Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	X5, X2, X4, X1, X3 <sup>b</sup>		Enter

a. Dependent Variable: Y

b. All requested variables entered.

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3,255	1,137		2,862	,005		
	X1	-,078	,061	-,161	-1,283	,203	,338	2,955
	X2	,181	,060	,313	3,028	,003	,494	2,022
	X3	,155	,061	,329	2,526	,013	,313	3,200
	X4	,125	,035	,310	3,618	,001	,721	1,386
	X5	,102	,038	,203	2,703	,008	,940	1,063

a. Dependent Variable: Y

## Hasil Uji Heteroskedastisitas

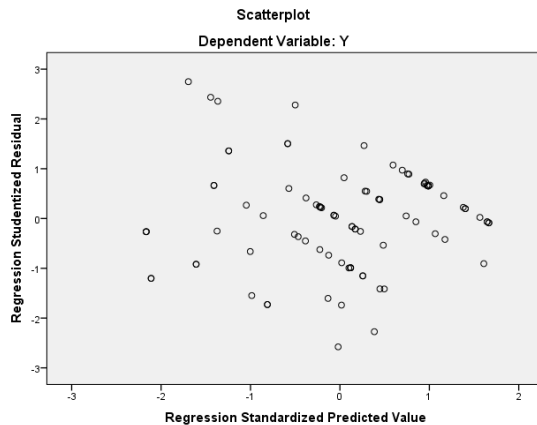
### Nonparametric Correlations

		Correlations						
		X1	X2	X3	X4	X5	Unstandardized Residual	
Spearman's rho	X1	Correlation Coefficient	1,000	,619**	,768**	,361**	,238**	,140
		Sig. (2-tailed)	.	,000	,000	,000	,022	,184
		N	92	92	92	92	92	92
	X2	Correlation Coefficient	,619**	1,000	,583**	,451**	,187	,089
		Sig. (2-tailed)	,000	.	,000	,000	,074	,397
		N	92	92	92	92	92	92
	X3	Correlation Coefficient	,768**	,583**	1,000	,469**	,299**	,115
		Sig. (2-tailed)	,000	,000	.	,000	,004	,276
		N	92	92	92	92	92	92
	X4	Correlation Coefficient	,361**	,451**	,469**	1,000	,187	,063
		Sig. (2-tailed)	,000	,000	,000	.	,074	,549
		N	92	92	92	92	92	92
	X5	Correlation Coefficient	,238**	,187	,299**	,187	1,000	-,009
		Sig. (2-tailed)	,022	,074	,004	,074	.	,935
		N	92	92	92	92	92	92
	Unstandardized Residual	Correlation Coefficient	,140	,089	,115	,063	-,009	1,000
		Sig. (2-tailed)	,184	,397	,276	,549	,935	.
		N	92	92	92	92	92	92

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

\* . Correlation is significant at the 0.05 level (2-tailed).

### Hasil Uji Heteroskedastisitas dengan Scatterplot



## Hasil Uji Regresi

### Regression

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	X5, X2, X4, X1, X3 <sup>b</sup>		Enter

a. Dependent Variable: Y

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,738 <sup>a</sup>	,545	,518	1,18010

a. Predictors: (Constant), X5, X2, X4, X1, X3

**ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	143,223	5	28,645	20,569	,000 <sup>b</sup>
	Residual	119,766	86	1,393		
	Total	262,989	91			

a. Dependent Variable: Y

b. Predictors: (Constant), X5, X2, X4, X1, X3

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,255	1,137		2,862	,005
	X1	-,078	,061	-,161	-1,283	,203
	X2	,181	,060	,313	3,028	,003
	X3	,155	,061	,329	2,526	,013
	X4	,125	,035	,310	3,618	,001
	X5	,102	,038	,203	2,703	,008

a. Dependent Variable: Y