

Preliminary Analysis of Blibli's E-Commerce MSME Determinants on the Use of Cloud Accounting

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Abstrak

This study focuses on finding out the interests of MSME actors who use the Blibli marketplace as a platform for its business activities to use digital accounting services. The variables used are perceived usefulness variables, accessibility variables, and complex variables. In this study, the object of research is MSME actors who use the Blibli marketplace as a platform for their business activities with the method of collecting data through a questionnaire survey. Sampling in this study used a non-probability technique, namely incidental sampling technique, then 30 samples were taken. Hypothesis testing in this study shows that the accessibility variable has a significant effect on behavioral interest in using cloud accounting services. Meanwhile, the perceived usefulness and complexity variables have no significant effect on behavioral interest in using cloud accounting services.

Keywords — MSME, Blibli, cloud accounting.

INTRODUCTION

Information systems and technology are the main components, where each component of the technology can help an information system in accelerating the data processing process so that our information can produce accurate information. This is in line with the requirements of financial statements that must be presented on time because financial statements are a vital requirement for business activity. Decision-making in a company to determine the next step is very much based on the company's financial statements.

For a company, information is very important to solve problems in achieving goals, seizing opportunities, and making the right and basic decisions. The information used is obtained from the information system, which is a system within the organization that brings together daily transaction processing needs to support operational activities, whether managerial or strategic activities that provide reports to interested parties in the form of information (Taufiq, 2017).

In the field of accounting, digital-based accounting information processing systems have been widely applied in various companies, agencies, and governments, to make it easier for accountants to produce information that can be used as a basis for decision making (Widarsono & Ledian, 2013). . Deskmusk (in Gullkvist, 2011) says that digital accounting, or e-accounting, is a representation of accounting information in digital format, which can then be manipulated and transmitted electronically.

Not only in the field of accounting, but the rapid development of information technology also has a considerable influence on the business sector. Advances in information technology are one of the fields needed in business development. By applying information technology, the business market opportunities are wider. An E-Marketplace is a form of information technology innovation in the business aspect. According to Malone, Yates & Benjamin (in Alrubaiee, Alshaibi, & Al-bayati, 2012) e-marketplaces or electronic markets are very different from traditional markets where the meeting place is a physical location, while the electronic market refers to the virtual space of the electronic network as the location.

A micro, small and medium enterprise or commonly called an MSMEs, uses an e-marketplace as a means to carry out its business activities. According to Heeren (Artaya and Purworusmiardi, 2019) marketing activities are currently made easier by the existence of an e-marketplace, in addition to the phenomenon of consumers who are increasingly interested in online shopping, it is also very good for MSME actors in utilizing e-marketplaces as a platform for their business activities.

Cloud accounting has several advantages, one of which is a low cost. According to Dimitri and Matei (2015), the low cost of cloud accounting services is because users do not need to buy hardware or software licenses to be able to use cloud accounting services. According to Davis and Al Gahtani (2001), There are several variables examined in this study, namely the perceived usefulness variable which is the level of individual confidence in a system where the use of the system improves its performance.

RESEARCH METHODS

Types of research

This type of research is quantitative research using primary data, namely data obtained directly. Quantitative research is the definition, measurement of quantitative data and objective statistics through scientific calculations obtained from a sample of people participating in answering several questions about a survey to determine the frequency and percentage of those responses.

The type of test used is a hypothetical approach to prove a certain relationship between a variable and another variable based on the hypothesis that has been made.

Object of research

In this study, the object of this research is MSME actors who use the Blibli marketplace as a platform for their business activities.

Data Types and Sources

Data Type

The type of data in this study is primary data obtained directly by researchers sourced from questionnaires distributed by researchers to respondents of MSME actors who use the Blibli marketplace as a platform for their business activities.

Data source

The data source in this study is an external source obtained through a questionnaire filled out by MSME respondents who use the Blibli marketplace as their business platform.

Method of collecting data

The data collection method in this study was carried out by distributing questionnaires to MSME actors who used the Blibli marketplace. The distribution of the questionnaires was carried out online by sending messages via social media to the respondents. The form of the questionnaire used is a stratified scale which usually shows an attitude scale consisting of strongly agree to strongly disagree with the questions on the questionnaire.

Research variable

Dependent Variable

The dependent variable is usually a condition that the researcher wants to explain. The dependent variable is not manipulated but is the expected result of the independent variable. The dependent variable in this study is the interest of MSME actors who use the Blibli marketplace to use digital accounting services (Y).

Independent Variable

The independent variable is a variable that affects or causes a change or emergence of the dependent variable.

Data analysis technique

Descriptive Statistics Test

Descriptive statistics are statistics used to analyze data by describing the data that has been collected as it is without intending to generalize or draw generally accepted conclusions.

Data Quality Test

The media in data collection is a research instrument so that the questionnaire can be said to be reliable if the respondent's answers are consistent when asked the same question again at different times. The reliability of a questionnaire which is an indicator of research variables can be known by conducting reliability and validity tests.

RESULTS AND DISCUSSION

This study, to find empirical evidence of how the relationship between perceptions of usability, accessibility, and complexity of cloud accounting services to interest in using cloud accounting services. This study used a sample of 45 respondents. The sampling method in this study uses a non-probability technique, namely incidental sampling, which is a sampling technique based on a chance meeting with the researcher and is considered to meet the criteria as a data source.

Description of Research Object

The population in this study is MSME actors who use the Blibli marketplace as a platform for their business activities. The sample in this study was 30 MSME actors who used the Blibli marketplace as a platform for their business activities. The sample was chosen randomly, namely by distributing it to MSME actors who use the Blibli marketplace and taking 30 MSME actors who filled out the research survey. Respondents consisted of 10 men and 20 women with an average age of 24 years.

Data analysis

Descriptive Statistics Test

Descriptive statistics aim to describe the state of variable X (perceived usability, accessibility, and complexity of cloud accounting services) and variable Y (interest in using cloud accounting services). The data from this descriptive statistic is obtained based on the statement of perceived usefulness, accessibility, and complexity of cloud accounting services using a Likert scale. Descriptive statistics describe in general the data obtained. The analysis carried out is a description of the average, standard deviation, minimum value, and maximum value of each variable. From the research that has been done, the following results are obtained:

Table 1 Descriptive Statistics

	N	Range	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance
Utility	30	28	7	35	804	26.80	5.851	34.234
Accessibility	30	18	5	25	509	16.97	3.681	13.551
Complexity	30	19	5	25	544	18.13	4.075	16.602
Behavioral Interest	30	24	6	30	661	22.03	5.455	29.757
Valid N (listwise)	30							

Based on table 1 above, it can be seen that the usability perception variable from 30 respondents has a minimum value of 7 and a maximum value of 35, this maximum value is generated from the number of questions on the usability perception variable as many as 7 items with the highest Likert scale which has 5 points. perceived usefulness of 26.80 with a standard deviation which states the average spread of 5.851.

The accessibility variable of 30 respondents has a minimum value of 5 and a maximum value of 25, this maximum value is generated from the number of questions on the accessibility variable as many as 5 items with the highest Likert scale, which has 5 points. The average value of accessibility is 16.97 with a standard deviation stating the spread the average is 3,681.

The complexity variable from 30 respondents has a minimum value of 5 and a maximum value of 25, this maximum value is generated from the number of questions on the complexity variable as many as 5 items with the highest Likert scale which has 5 points. The average value of complexity is 18.13 with a standard deviation stating the spread the average is 4,075. The behavioral interest variable from 30 respondents has a minimum value of 6 and a maximum value of 30, this maximum value is generated from the number of questions on the complexity variable as many as 6 items with the highest Likert scale having 5 points. 22.03 with a standard deviation stating the average spread of 5.455

Data Quality Test
Validity test

The purpose of using the validity test is as a determination and accuracy of a measuring instrument in carrying out its measuring function. While the reliability test is a basis for the extent to which the results of a measurement can be trusted. If the results of repeated measurements are relatively the same, then the measurement is considered to have a good level of reliability.

The relationship between measurement and a criterion is described by the correlation value with the correlation coefficient with the symbol r. The value of the coefficient or r is calculated at df = 5%. Test criteria:

1. If r_{count} larger than r table the statement items significantly correlated to the total score (valid).
2. If r_{count} is smaller than r table then not significantly correlated statement items to the total score (stated valid)

The following is the result of measuring the coefficient value (r count) of the perceived usefulness, accessibility, complexity, and interest in using cloud accounting services.

Table 2 Validity Test

Variabel	No. Item	r-hitung	r tabel	Keterangan
Utility	V1-1	0.825	0.374	Valid
	V1-2	0.807	0.374	Valid
	V1-3	0.848	0.374	Valid
	V1-4	0.892	0.374	Valid
	V1-5	0.901	0.374	Valid
	V1-6	0.890	0.374	Valid
	V1-7	0.582	0.374	Valid
Accessibility	V2-1	0.784	0.374	Valid
	V2-2	0.800	0.374	Valid
	V2-3	0.722	0.374	Valid
	V2-5	0.396	0.374	Valid
	V2-6	0.778	0.374	Valid
Complexity	V3-1	0.693	0.374	Valid
	V3-2	0.878	0.374	Valid
	V3-3	0.830	0.374	Valid
	V3-4	0.845	0.374	Valid
	V3-5	0.787	0.374	Valid
Usage Interest	V4-1	0.827	0.374	Valid
	V4-2	0.802	0.374	Valid
	V4-3	0.909	0.374	Valid
	V4-4	0.922	0.374	Valid
	V4-5	0.852	0.374	Valid
	V4-6	0.810	0.374	Valid

Based on the table above, it can be seen that all question items from all variables from the questionnaire distributed to 30 respondents can be said to be valid. This is evidenced from the results of the calculation of r count which is greater than r table.

Discussion

Effect of Perceived Usefulness

According to Ermawati & Delima (2016), perceived usefulness has a direct effect on actual use, where the more useful the system is for users, the greater the interest in using the system. If the user feels a system is very useful then the user will use the system in the future.

The results of this study indicate that the increase in interest in using the system is influenced by the perception of usefulness, but the interest in using the system which is influenced by the perceived usefulness is not significant. This research is in line with research conducted by Irmadhani & Nugroho (2012).

Based on the research that has been done, it can be concluded that MSME actors who use Blibli as their business platform feel that cloud accounting services are not very useful for them so they are not interested in using cloud accounting services.

CONCLUSION

After researching with 30 respondents of MSME actors who use the Blibli marketplace as their business platform, the following conclusions can be drawn:

1. The usability perception variable has no significant effect on behavioral interest in using cloud accounting services.
2. Accessibility variables have a significant effect on behavioral interest in using cloud accounting services.

SUGGESTION

From the results of this study, the researchers provide several suggestions for various parties as follows:

1. For further researchers, they can add several other variables in their research.
2. Can use several other marketplaces or social platforms as the target of further research.

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