

**FACTORS AFFECTING ACCOUNTING STUDENTS' INTEREST IN
ENTREPRENEURSHIP DURING THE COVID-19 PANDEMIC**

A THESIS

**Presented as Partial Fulfillment of the Requirements
to Obtain the Bachelor Degree in Accounting Department**



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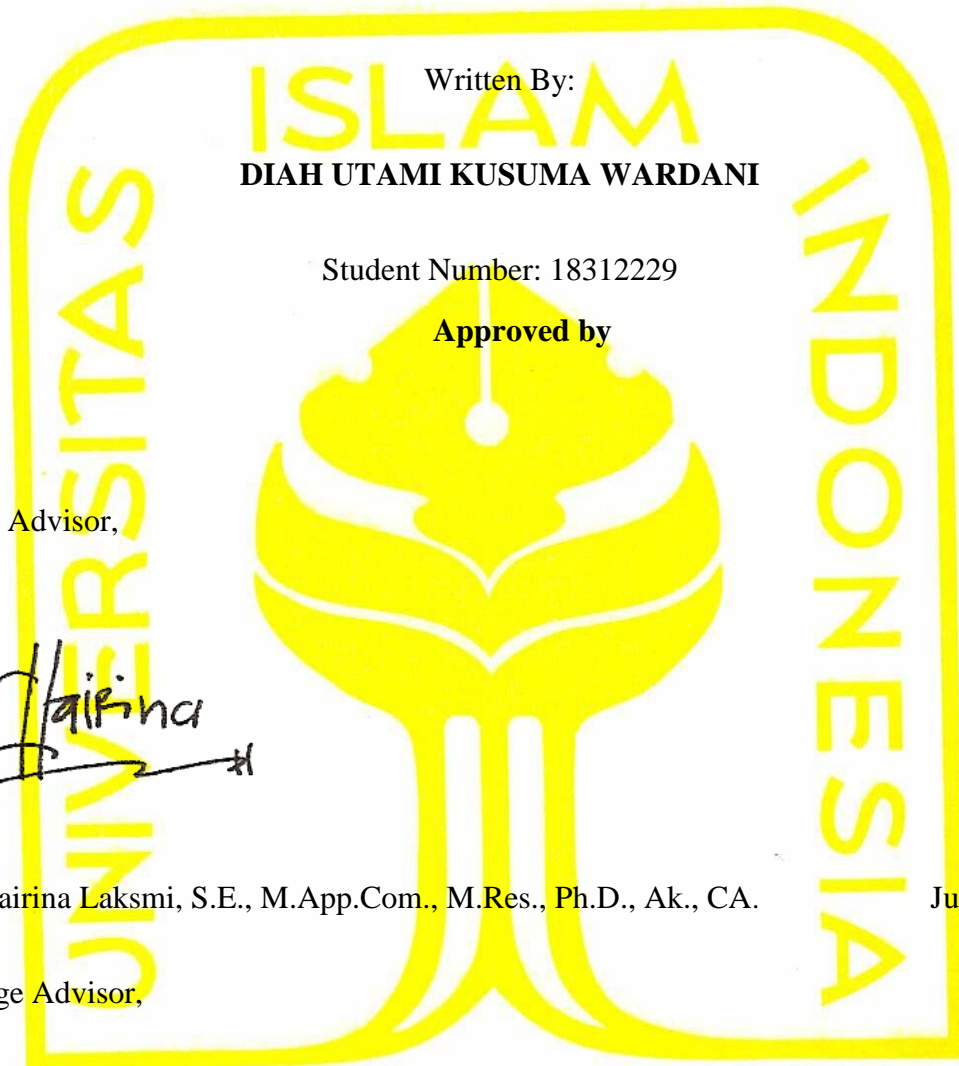
**DEPARTMENT OF ACCOUNTING
INTERNATIONAL PROGRAM
FACULTY OF BUSINESS AND ECONOMICS
UNIVERSITAS ISLAM INDONESIA**

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A BACHELOR OF DEGREE THESIS



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DECLARATION OF AUTHENTICITY

Herein I declare the originality of the thesis; I have not presented anyone else's work to obtain my university degree, nor have I presented anyone else's words, ideas or expression without acknowledgment. All quotations are cited and listed in the bibliography of the thesis.

If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, July 5th, 2022



Diah Utami Kusuma Wardani



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ABSTRACT

This study aims to analyze the factors that influence the entrepreneurial interest of students of the Faculty of Economics, State and Private Universities in Yogyakarta during the Covid-19 pandemic. This study used convenience sampling method and data collection was carried out by distributing online questionnaires via google form with a sample size of 101 respondents. The data analysis technique used was SPSS Version 26 software. The results showed that 1) Income Expectation Variable had a positive effect on student interest in entrepreneurship, 2) Family Environment Variable had a positive effect on student interest in entrepreneurship, 3) Entrepreneurial Knowledge Variable had a positive effect on student interest in entrepreneurship, 4) E-Commerce Development variables have a positive effect on student interest in entrepreneurship.

Keywords: Interest in Entrepreneurship, Income Expectations, Family Environment, Entrepreneurship Knowledge, E-Commerce Development

ABSTRAK

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang mempengaruhi minat berwirausaha mahasiswa Fakultas Ekonomi Universitas Negeri dan Swasta yang ada di Yogyakarta selama pandemi Covid-19. Penelitian ini menggunakan metode *convenience sampling* dan pengumpulan data dilakukan dengan menyebarkan kuesioner *online* melalui google form dengan jumlah sampel 101 responden. Teknik analisis data yang digunakan adalah software SPSS Versi 26. Hasil penelitian menunjukkan bahwa 1) Variabel Ekspektasi Pendapatan berpengaruh positif terhadap minat mahasiswa dalam berwirausaha, 2) Variabel Lingkungan Keluarga berpengaruh positif terhadap minat mahasiswa dalam berwirausaha, 3) Variabel Pengetahuan Kewirausahaan berpengaruh positif terhadap minat mahasiswa dalam berwirausaha, 4) Variabel Pengembangan E-Commerce berpengaruh positif terhadap minat mahasiswa dalam berwirausaha.

Kata Kunci: Minat Berwirausaha, Ekspektasi Pendapatan, Lingkungan Keluarga, Pengetahuan Kewirausahaan, Pengembangan E-Commerce

CHAPTER 1

INTRODUCTION

1.1 Background

Indonesia currently has a population of 273.60 million people. Competition in the world of labour is rapidly increasing, inversely proportional to the availability of jobs, making the unemployment rate in Indonesia still high. The world of work is getting narrower, while the number of people who need work continues to increase. The existence of unemployment among family members is a problem for other family members because they are forced to bear the burden of living for unemployed family members. This also means that unemployment caused by the absence of jobs eventually becomes the community's responsibility. Unemployment is not the result of choosing not to work but becoming increasingly difficult to find work, especially in big cities.

The Covid-19 pandemic is also the cause of the Indonesian economic crisis, which has an impact on the unemployment rate to increase because many employees have been laid off by their place of work. The Indonesian government has issued various policies to resolve the Covid-19 case. One of the policies is to promote the Social Distancing movement, which people call the hashtag at home. This is done to reduce and break the chain of Covid-19 infections. In addition, the government issued PP Number 21 of 2020 regarding the PSBB policy (Large-Scale Social Restrictions), which is the government's strategy to prevent the corona virus from spreading further.

Meanwhile, according to the Indonesian Ministry of Health (Kemenkes), PSBB does not entirely limit all community activities. These restrictions are only valid for certain activities in an area suspected of being infected with Covid-19. Many schools and universities have been closed by the government by imposing studying and working at home, limiting religious activities, restricting transportation modes, restricting activities in public places, and closing the workplace and other activities related explicitly to defense and security (Setiawan & Nurwati, 2020).

Due to reduced community activities outside the home, this automatically impacts the decrease in the number of buyers in a business. As a result, the income of entrepreneurs will be reduced. Inevitably the company reduces the number of workers or employees for layoffs. Small companies and large companies' layoffs and even layoffs by State-Owned Enterprises (BUMN).

The Central Statistics Agency (BPS) released the number of working-age population and labour force in Indonesia for 2018-2020 as follows:

Table 1.1 Total Working Age Population and Indonesian Labor Force in 2018-2020

Employment Status	2018 August	2019 August	2020 August
	Million People	Million People	Million People
Working Age Population	198,13	201,19	203,97
Workforce	133,36	135,86	138,22
Work	126,29	128,76	128,45
Unemployment	7,07	7,10	9,77
Not the Labor Force	64,77	65,33	65,75

Source: Statistics Indonesia (BPS), 5 November 2020

Based on Table 1.1, the Covid-19 pandemic has impacted Indonesian employment. In August 2020, the number of unemployed in Indonesia increased by 2.67 million to 9.77 million people. This unemployment increased in line with the increase in the workforce by 2.36 million to 138.22 million people. If the unemployment problem is not addressed immediately, various crimes such as theft, robbery, and murder will emerge.

Data on the Open Unemployment Rate (TPT) based on the highest education completed in 2018-2020 Indonesia is as follows:

Table 1. 2 Number of Open Unemployment by Education Level in Indonesia in 2018-2020

No.	Highest Education The Finished	2018	2019	2020
		August	August	August
1.	No / Never school	32,315	40,771	31,379
2.	No / Not finished SD	328,781	347,712	428,813
3.	SD	908,228	865,778	1,410,537
4.	SMP	1,142,168	1,137,195	1,621,518
5.	SMA	1,945,826	2,008,035	2,662,444
6.	SMK	1,752,241	1,739,625	2,326,599
7.	D3	223,456	218,954	305,261
8.	S1	740,370	746,354	981,203
	Total	7,073,385	7,104,424	9,767,754

Source: Statistics Indonesia (BPS), 27 November 2020

Based on table 1.2, the Central Statistics Agency (BPS) noted that the open unemployment rate occurs at all levels of education and continues to increase every year. The data shows that in August 2019, unemployment increased by 31,039 people, and in 2020, there was a very significant increase in unemployment, which was 2,663,330 people.

The highest unemployment rate is dominated by graduates of General High School (SMU) and Vocational High School (SMK), amounting to 4,989,043 people. University graduates contributed to the unemployment rate of 981,023 people, while Diploma graduates contributed to 305,261 people. The data provides an ironic picture of the impact of the Covid-19 pandemic, where the higher a person's education, it does not mean the guarantee of getting a job is getting easier.

In times of pandemic, job seekers, both fresh graduates and employees who have been laid off can no longer rely on diminishing job opportunities. Like it or not, they must try to be entrepreneurs, even on a small scale or at home, by selling anything that can be used for them to sell, both homemade products and only as resellers.

In this case, the focus is on the percentage of the unemployed at the undergraduate level. Every year, public and private universities produce young graduates who should improve the quality of human resources and improve the country's economy. But in reality, they have not been able to maximize their potential to they have difficulty getting a job.

On average, college graduates, when they graduate, are more prepared to look for work, not to create jobs. Prospective graduates from higher education are more ready to participate in selecting new employees from government agencies and private companies rather than preparing themselves to open positions by entrepreneurship. Therefore, college students need to be directed and supported not only to be oriented as job seekers but to be able and ready to become job creators or entrepreneurs.

The right solution to overcome this problem is to create jobs or by entrepreneurship. An entrepreneur is a person who runs a business. The bigger the company or business established, the more employees have and the greater the job opportunities. Especially if become an entrepreneur in a village or area that is not busy with business and work, entrepreneurship can be an alternative to increase the economy and income of the surrounding community. This has been done by many small and medium enterprises in the region by opening businesses and utilizing the surrounding community for higher productivity and production capacity.



One of the entrepreneurs from the village who succeeded in building a business and creating jobs, namely; Ishak Abdul Azis who is a cassava cracker entrepreneur. Isaac's success story started with the abundance of cassava in his village, Kranglean Village, Purbalingga. At first, he sold 10 kilograms of cassava crackers per day. Now, he has managed to achieve a turnover of up to Rp 45 million per month.

Another example of a very famous entrepreneur is Nadiem Makarim who is known as the founder of Gojek. In early 2015, his desire to establish the company was born because of his anxiety regarding the main problems of conventional motorcycle taxi drivers. Where to get passengers, they have to wait in several places that become motorcycle taxi bases. This idea, he wants to help conventional motorcycle taxis to get more passengers. Until this time, the product from the Gojek company that Nadiem built was one of the solutions to deal with congestion in the capital.

In entrepreneurship, entrepreneurs must dare to take risks in optimizing existing resources, be it material, intellectual, time, and creative abilities, to produce a valuable product or business for themselves and others. College graduates who are equipped with education and ideals are expected to be able to develop themselves into pioneers of entrepreneurship, not to become university graduates looking for work but should create jobs. The small number of entrepreneurs is influenced by the community environment, which considers employees to be the proudest jobs. The fear of risk also makes students want a safe position.

Interest in entrepreneurship can be seen from the willingness to work hard and diligently to achieve business progress, the willingness to bear various kinds of risks related to the business actions he does, the willingness to take new paths and ways, the willingness to live frugally, and the willingness to learn. In establishing a business or entrepreneurship, it is necessary to use business capital to carry out business activities. The easier it is to get business capital; it will make someone interested in entrepreneurship because getting business capital will make it easier for someone to open a business. However, on the contrary, if you do not have capital, it will be more difficult for someone to channel entrepreneurial ideas or open a business.

One of the factors driving the growth of entrepreneurship in a country lies in the role of universities through the provision of entrepreneurship education. The university is responsible for educating and providing entrepreneurial skills to its graduates and providing motivation to dare to choose entrepreneurship as their career. The university needs to apply a concrete entrepreneurship learning pattern based on empirical input to equip students with meaningful knowledge to encourage students' enthusiasm for entrepreneurship. The problem is how to grow entrepreneurial motivation among students and what factors influence students' motivation or intention to choose an entrepreneurial career after graduating. These are still questions and require further research.

According to Moekijat in Utami (2017, p.13), there are two sources of motivation, namely:

1. Internal motivation is everything related to motivation from within, for example, the purpose of someone doing something on the individual's will, considering the strengths that exist in the individual, both needs and desires.
2. External motivation comes from outside, for example, work situation and environment, policies, and problems in work such as awards, promotions, and responsibilities.

Based on the opinion above, it can be seen that motivation is an impulse that is influenced from inside and outside, making the person enthusiastic about doing something. With entrepreneurship, a person will be motivated to get many things, such as profit, freedom, independence, and have the opportunity to control his destiny. Students have various things that can encourage them to choose an entrepreneurship career. Factors that can motivate a person internally are income expectations and risk tolerance, while factors that can inspire someone externally are family environment, instrumentation readiness, and entrepreneurship education (Utami, 2017, p.4).

Many factors are considered by students, causing students to dislike entrepreneurship. Most students prefer to work in a company rather than the challenge of entrepreneurship. The thought that being an employee is better than entrepreneurship is one factor. Psychological problems are derived from the views of parents who are prouder of their families becoming employees rather than entrepreneurs. Then the students still lack enthusiasm for participating in seminars or entrepreneurship courses, so students still do not know much about the business world.



The Faculty of Business and Economics of the Islamic University of Indonesia, in its new 2021 curriculum, has included entrepreneurship courses. In lecture activities, entrepreneurship theories and entrepreneurial practices have been given. In addition to entrepreneurship lectures, the Faculty of Business and Economics of the Islamic University of Indonesia often holds entrepreneurship seminars and delegates its students to participate in the Student Creative Program (PKM). The goal is none other than so that students have an entrepreneurial mentality and encourage them to become real entrepreneurs after they graduate so that the number of entrepreneurs in Indonesia increases and can reduce unemployment. The Accounting study program at the Faculty of Business and Economics has just made it easy for students who are interested in taking a concentration on entrepreneurship and help in the form of capital to their students. UII and Ahmad Dahlan University also collaborate with Mini Syariah Bank Ar-Rahman to provide capital assistance to students who take the entrepreneurship concentration in the accounting study program to start a business while carrying out their studies at Ahmad Dahlan University. It aims to develop student interest in becoming an entrepreneur who is creative, innovative, and independent.

These entrepreneurial sciences are beneficial for students. Thus, they can read opportunities from an early age, especially during the Covid-19 Pandemic, which has harmed the economy of various parties. For this reason, as the younger generation, students should help the government create new, innovative, and creative jobs for the community amid the COVID-19 pandemic so that the unemployment rate will decrease and revive the economy. In addition to entrepreneurship knowledge that has been obtained in college, to be an entrepreneur also requires motivation. This motivation is needed to encourage students' interest in entrepreneurship.

Thus, it is necessary to research what factors influence the entrepreneurial motivation of accounting students in Yogyakarta.

1.2 Problem Formulation

Based on this background, the formulation of the problem in this study is as follows:

1. How is the effect of Income Expectations on the entrepreneurial interest of Accounting Study Program students in Yogyakarta?
2. How is the effect of Family Environment on the entrepreneurial interest of Accounting Study Program students in Yogyakarta?
3. How is the effect of Entrepreneurial Knowledge on the entrepreneurial interest of Accounting Study Program students in Yogyakarta?
4. How is the effect of E-Commerce Development on the entrepreneurial interest of Accounting Study Program students in Yogyakarta?

1.3 Research Objective

Based on the formulation of the problem that has been submitted, the objectives of this study are as follows:

1. To determine the effect of Income Expectations on the entrepreneurial interest of Accounting Study Program students in Yogyakarta
2. To determine the effect of Family Environment on the entrepreneurial interest of Accounting Study Program students in Yogyakarta
3. To determine the effect of Entrepreneurial Knowledge on the entrepreneurial interest of Accounting Study Program students in Yogyakarta
4. To determine the effect of E-Commerce Development on the entrepreneurial interest of Accounting Study Program students in Yogyakarta

1.4 Research Benefits

This research is expected to provide theoretical and practical benefits for interested parties as follows:

1. Theoretical Benefits

Theoretically, the results of this study are expected to provide an overview and reference as well as broaden knowledge and insight in the field of the academic environment. In addition, through this study, the researcher tries to provide empirical evidence of the influence of internal motivation, external motivation, and entrepreneurial learning on entrepreneurial decisions based on motivation theory and can be used as a reference in further research.

2. Practical Benefits

The results of this study are expected to provide benefits for students of the Accounting study program in the Yogyakarta area in making decisions to become entrepreneurs, as well as for educational institutions that can provide input for developing better curricula or courses, primarily related to entrepreneurship in the future.

3. For Government

With this research, it is hoped that it can be used as input in making economic decisions and policies in an area.

CHAPTER II

LITERATURE REVIEW

2.1 Theoretical Foundation

2.1.1 Theory of Planned Behaviour

The Theory of Planned Behavior (TPB) is a development of the Theory of Reasoned Action (TRA), which was proposed by Fishbein and Ajzen (1975) in Saputri (2019). The Theory of Planned Behavior is based on the assumption that humans will usually behave by common sense considerations, that humans will make available information about available behavior implicitly or explicitly consider the consequences of that behavior. Humans are social creatures. This shows that humans live side by side with other humans. A person will need other people to run his life. The behavior shown by one person will also affect the behavior of others. Ajzen and Fishbein perfected the Theory of Reasoned Action (TRA) and later named it the Theory of Planned Behavior (TPB). This theory explains that the behavior of individuals arises because of the intention of the individual to behave, and the intention is caused by several internal and external factors of the individual. Individual attitudes towards behavior include beliefs about a behavior, evaluation of behavioral outcomes, subjective norms, normative beliefs, and motivation to comply. This theory is based on the assumption that humans are rational beings who will consider the implications of their actions before deciding to perform a behavior they will do.

The Theory of Planned Behavior (TPB) explains that an individual's intention to behave is determined by three factors, namely:

1. Attitude to Behavior

Attitude is a factor in a person who is studied to provide an assessment of positive or negative responses to a given. According to Ajzen in Saputri (2019), attitude is a learned tendency to respond to objects consistently, both in liking and disliking. For example, if someone thinks something is useful for him, he will give a positive response to it. On the contrary, if something is not useful, then he will provide a negative response. Attitude is not behavior, but attitude presents a readiness for action that leads to behavior. The individual will later choose attitudes toward the behavior they consider positive to behave in his life. Therefore, attitude is a vehicle in guiding an individual to act.

2. Behavior Control Perception

A person can act based on his intentions or intentions if he only has control over his behavior (Saputri, 2019). In behaving, an individual cannot fully control his behavior under the power of the individual, or in a condition, it can be the other way around where an individual can control his behavior under the control of the individual. An individual's control over his behavior is caused by several factors, namely internal factors and external factors. Internal factors come from within the individual, such as skills, willingness, information, knowledge, and others. At the same time, external factors come from the environment around the individual. Perception of behavioral control is how a person understands that the behavior he shows is the result of control carried out by himself.

3. Subjective Norms

Subjective norms are a person's perception of the thoughts of others who will support or not support him in doing something Ajzen in Saputri (2019). Refers to the social pressure faced by individuals to do or not do something. Subjective norms relate to beliefs that people encourage or inhibit in a particular behavior. An individual will tend to perform a behavior motivated by others who agree to perform the behavior. An individual will achieve a specific behavior if his behavior can be accepted by people whom he considers important in his life. Thus, normative beliefs produce awareness of pressure from the social environment or subjective norms. Ajzen and Fishbein proposed the theory of Planned Behavior in Saputri (2019) about specific behavior from within humans. The theory explains that a behavior will occur if someone has a desire or plan to do it. In other words, the stronger the passion in a person to do something, the stronger the intention or motivation to display behavior. It can be concluded that if someone has a strong intention to do something, that person has unintentionally created an intention or motivation to do that activity. The intention or motivation will show behavior to carry out these activities.

2.1.2 Entrepreneurship

Entrepreneurship is the spirit, attitude, behavior, and ability of a person in handling a business or activity that leads to efforts to find, create, and apply new ways of working, technology, and products by increasing efficiency to provide better services and or obtain greater profits (Inpres No. 4 of 1995). The term entrepreneurship is translated from entrepreneurship, which can be interpreted as "the backbone of the economy," namely the central nervous system of the economy, or as the "tailbone of the economy," namely controlling the economy of a nation (Subijanto, 2012).

Etymologically, entrepreneurship is the value needed to start a business (startup phase) or a process of doing something new (creative) and something different (innovative). The definition of entrepreneurship, according to Tarmudji (2006), is from the words "wira" and "business" the word wira means "exemplary," while "business" means "strong-willed" to get benefits.

Therefore, an entrepreneur can be interpreted as follows: "A person who is strong-willed in doing useful actions and deserves to be an example of life." Or more simply formulated as, "A person who is strong-willed in business who should be a role model in life."

To become a successful entrepreneur, an entrepreneur must have the determination and a strong will to achieve his business goals.

From the above definition, it can be concluded that an entrepreneur must be able to see opportunities, analyze opportunities and make decisions to achieve benefits that are useful for himself or the surrounding environment and the continuation of his business before others use the opportunity. Successful entrepreneurs usually trigger a dream and try to realize it because there is a high belief in the success that can be achieved.

Mutis (2005) gives the personal entrepreneurial characteristics that are most often expressed, namely:

- There is a need to achieve something.
- There is a need for control, creative intuitive orientation.
- Looking to the future.
- Tendency to take risks.
- Have mental freedom.
- Have a leadership spirit.

- Social rebel

The characteristics of entrepreneurship are personally supported by the need to achieve something, control, be creative, risk the soul of a leader and be free and oriented to the future.

Mc. Clelland in Mudjiarto and Wahid (2006) states the characteristics of entrepreneurship as follows:

- Desire to excel
- Desire to be responsible
- Preference for medium risks
- Perception on the probability of success
- Stimulation by feedback
- Energetic activity
- Orientation to the future
- Skills in organizing.
- Attitude to money.

Based on the description of the entrepreneurial characteristics mentioned above, theoretically the more people who have these characteristics, the more successful an entrepreneur will be.

2.1.3 Interest in Entrepreneurship

Interest in entrepreneurship consists of two words, interest and entrepreneurship. Interest is a sense of like and interest in a thing or activity without anyone telling; someone interested in activity will do the activity with pleasure (Saputri, 2019). Saputri (2019) states that the meaning of interest is focusing on something unintentional and willingly in oneself due to the influence of talent and the surrounding environment.

According to Leres (2018), the entrepreneur is someone who carries out the task of organizing, managing, and accepting business risks. Entrepreneurs are creative, dynamic, innovative, and willing to take various risks and dare to face all challenges that cannot be predicted or predicted through their creativity and willingness to achieve success. Saputri (2019) states that interest in entrepreneurship is a desired interest and willingness to work hard or be strong-willed to be independent or fulfill his life needs without feeling afraid of the risks that will occur and constantly learning from failures experienced.

Interest in entrepreneurship is not simply owned but can be nurtured and developed (Octavionica, 2016). Based on the above definition, it can be concluded that interest in entrepreneurship is a person's desire, interest, and willingness to start engaging in entrepreneurial activities. Someone who already has an interest in entrepreneurship will be better prepared to take on various business risks that may occur.

Interest in entrepreneurship will also arise when someone has gotten much information about the world of entrepreneurship both from entrepreneurship books and from the experiences of others. Someone who is already happy and interested in becoming an entrepreneur will learn more about entrepreneurial activities. By becoming an entrepreneur, a person will have the opportunity to participate in reducing unemployment and advancing the economy of the surrounding community by creating jobs.

Interest in entrepreneurship is not brought from birth but grows and develops according to the influencing factors. The factors that influence the growth of the decision to become an entrepreneur result from the interaction of several factors, namely the character of one's personality and the environment (Saputri, 2019).

According to Haryanto in Saputri (2019) interest in entrepreneurship is influenced by several factors, namely:

1. Concerning aspects of one's personality;
2. Relationships with friends;
3. Relationship with parents and family; and
4. A person's relationship with his environment.

According to Bygrave in (Utami, 2017, p.18) the following factors encourage interest in entrepreneurship:

- 1) Personal factors concerning aspects of personality, including:
 - a) There is dissatisfaction with one's job.
 - b) There is the termination of employment no other work.
 - c) Encouragement due to the age factor.
 - d) Courage to take risks.
 - e) High commitment or interest in the business.

- 2) Environmental factors concerning the relationship with the physical environment, such as:
 - a) There is competition in the world of life.
 - b) Sources such as capital, savings, inheritance, buildings, and strategic locations can be utilized.
 - c) Take a business course or business incubator practice.
 - d) Government policy, ease of business location, credit facilities, and business guidance.
- 3) Sociological factors concerning relationships with family, such as:
 - a) The existence of relationships or relationships with other people.
 - b) There is a team that can be invited to work together in trying.
 - c) There is encouragement from parents to open a business.
 - d) The existence of family assistance in various facilities.
 - e) Have previous business experience.

According to Purnomo in Saputri (2019), the indicators of interest in doing business are as follows:

1. Strong willingness to achieve the goals and necessities of life;
2. Strong belief in one's strength;
3. Honest and responsible attitude;
4. Physical, mental, perseverance, tenacity, work, and effort;
5. Creative and constructive thinking; and
6. Future-oriented and willing to take risks.

2.1.4 Internal Motivation and External Motivation

According to Moekijat in (Utami, 2017, p.13), there are two sources of motivation, namely:

1. Internal motivation is everything related to motivation from within, for example the purpose of someone doing something on the individual's will, considering the strengths that exist in the individual, both needs and desires.
2. External motivation comes from outside, for example, work situation and environment, policies, and problems at work such as awards, promotions, and responsibilities. The factors that can motivate a person internally and externally are:

a) Internal Factors

1. Income Expectations

According to Utami (2017, p.19), income expectations are a person's expectation of getting a higher income, so that with higher income expectations, it will further increase students' interest in entrepreneurship. Revenue is the gross inflow of economic benefits arising from an entity's ordinary activities if the inflow results in an increase in equity, which does not come from investment contributions (PSAK No. 23, 2009:3).

According to Sari (2017), the concept of income can be viewed from two sides, namely:

a. The concept of income according to Economics

Income, according to economics, is the highest point of value that can be obtained and consumed by a person in a period by expecting the conditions at the end of the period to be the same as the original state. This understanding focuses more on the total expenditure on consumption during a period. So, income is the total sum of all assets at the beginning of the period with the results obtained during a period, not only consumed. Income for the community can be in the form of wages, profits, and rent. This income arises because of the productive activities carried out for the business. The income of a business actor is obtained from purchases made by the community to receive goods and services produced by business actors.

b. The concept of income, according to Accounting Science

Ghozali & Chariri in Sari (2017) argued that income could be considered a company product, meaning something produced by the company's service potential (cost). According to Paton and Littleton in Sari (2017), the notion of income can be seen from the physical and monetary aspects. In the physical aspect, income is the final result of a physical flow in generating profits; the physical flow is goods or services produced during the production process. From a monetary aspect, Paton and Littleton relate the notion of income to the inflow of assets originating from all of the company's operational activities.

According to Zimmerer and Wilson (2008), a person can gain huge profits with entrepreneurship. Entrepreneurship can earn high and unlimited income according to one's needs. The size of the revenue from entrepreneurship can be measured by the hard work and effort made. Someone's desire to get a high income makes someone's interest in entrepreneurship arise. According to Serian (2009), people who work for themselves have a greater chance of success than those who work for others.

Based on the description above, it can be concluded that income expectation is a person's expectation or desire for a high income in the future. Expectations or hopes for better revenue determine a person's desire to become an entrepreneur. If someone hopes to get a higher income through entrepreneurship, that person will be more motivated to become an entrepreneur. With entrepreneurship, a person earns income from his position as a manager or business owner.

b) External Factors

1. Family Environment

The family is the smallest unit in a society consisting of a father, mother, and child. Four factors influence entrepreneurial characteristics: family environment, education, personality, and work background. This means that the family environment during childhood can affect the formation of entrepreneurship (Hisrich, Peters, and Shepherd, 2019). According to Saputri (2019), the family environment is the primary educational environment because, in the family, children first receive education and guidance.

According to Buchari (2016), the family environment is usually referred to as the environment in the form of "role models" who influence interest in entrepreneurship. These role models usually make parents, siblings, and other family idols who inspire someone to become an entrepreneur. The encouragement from the family environment is exceptionally influential on a person's enthusiasm to open a business because that person can discuss the business, he wants to open more freely than others.

The family environment, especially parents, has a vital role in the growth and development of children. Parents also have an active role as a guide for their children's future. This means that parents can indirectly influence their children in various ways, such as choosing a job and being an entrepreneur.

Based on this description, it can be concluded that the family environment is the first environment that influences the development and behavior of children. In a family environment, children will receive attention, affection, encouragement, guidance, and role models from their parents to develop their future development potential. Therefore, the family environment significantly influences the development and choice of career or work.

2. Knowledge of Entrepreneurship

According to Mudyahardjo in Utami (2017), education is a conscious effort made by families, communities, and the government, through guidance, teaching, and training activities that take place at school and outside of school to prepare generations who will be able to play a role in various fields of community life in the future. A person's level of education affects that person's knowledge and expertise.

Zimmerer, Scarborough, and Wilson in Setiawan (2016), state that one of the factors driving the growth of entrepreneurship in a country lies in the role of universities through the provision of entrepreneurship education both in lectures and seminars on entrepreneurial practices. Therefore, the university is responsible for educating and producing graduates who wish to become entrepreneurs by providing motivation and direction to choose a career as an entrepreneur. When a university teaches the knowledge and offers adequate inspiration about entrepreneurship, it can increase the desire for entrepreneurship among students (Azizah, 2020).

According to Adnyana and Purnami (2016), entrepreneurship education is a conscious effort made by someone who aims to add insight into entrepreneurship.

Entrepreneurship education is a tool that can combat unemployment and poverty and can be a means to create a financially independent society, thus as to be able to build prosperity for individuals and the surrounding environment towards a prosperous society (Sari 2017). Students who have taken entrepreneurship courses will have sufficient knowledge about the business world and its characteristics; hence it will increase their interest and love for the world of entrepreneurship.

Based on this description, it can be concluded that entrepreneurship education is a direction or guidance given by someone to change the attitudes and mindset of others so that they are willing and interested in entrepreneurship. In addition to entrepreneurship education, entrepreneurship training is needed, such as entrepreneurship seminars and entrepreneurship practices, because through these seminars, successful entrepreneurs will share experiences and knowledge so that it becomes a separate motivation for participants to follow in their footsteps for entrepreneurship. In contrast, entrepreneurship practice will provide experience and can be a driving force for interest in entrepreneurship.

According to Sari (2017), there are two ways to instill an entrepreneurial mentality in students, namely:

- a) Integrate entrepreneurship education into the curriculum. The character of entrepreneurship is designed to know, do, and become (to be) an entrepreneur. The purpose of education is to know and do, contained in the curriculum of the study program, which is divided into various subjects. Entrepreneurship education courses are efforts made by universities to students to foster motivation and form an entrepreneurial mental attitude. To become an entrepreneur, business skills training is held.
- b) Student extracurriculars are packaged systematically and directed to foster motivation and an entrepreneurial mentality. Students receive coaching to increase their interests, talents, and organization to cultivate entrepreneurial skills, one of which is the entrepreneurial student program. Entrepreneurship education will instill entrepreneurial values, which will later shape entrepreneurship's mindset and mental attitude so that students can become independent individuals. In addition, entrepreneurship education will also increase entrepreneurial competencies, which will provide significant benefits for their lives in the future.

There are many values developed in entrepreneurship education that students should own. The values that are considered the most basic and in accordance with the level of development of students, among others, are independent, creative, dare to take risks, action-oriented, leadership, hard work, honest, disciplined, innovative, responsible, cooperative, tenacious, commitment, realistic, curious, communicative, and strong motivation.

To measure the entrepreneurship education variable, the following indicators are used (Kusmintarti, 2017):

- a) Entrepreneurship concept
- b) Entrepreneurial character
- c) Business plan knowledge
- d) Knowledge of business opportunities
- e) Business management skills

3. E-Commerce Development

The definition of "E-Commerce" itself is very diverse, depending on the perspective or point of view used, according to Seprina et al. (2017). The Association for Electronic Commerce in Seprina et al. (2017) defines E-Commerce as an "electronic business mechanism." CommerceNet, an industry consortium, provides a complete definition: "the use of computer networks (interconnected computers) as a means of creating relationships business." Not satisfied with the definition, CommerceNet added that in E-Commerce, there is "the process of buying and selling services or products between two parties via the internet or the exchange and distribution of information between two parties within one company using an intranet."

E-Commerce has the following characteristics:

- 1) The occurrence of a transaction between two parties;
- 2) There is an exchange of goods, services, or information; and
- 3) The internet is the primary medium in the process or mechanism of the trade.

From the characteristics above, it is clear that E-Commerce is the impact of the development of information and telecommunications technology, thus significantly changing the way humans interact with their environment, which in this case is related to trade mechanisms. The increasing business community that indirectly uses the internet in daily activities has created a new world domain, which is often termed "cyberspace" or cyberspace. In contrast to the real world, cyberspace has a unique characteristic where a human being can easily interact with anyone in this world as far as being connected to the internet is concerned. The loss of world boundaries that allow one person to communicate efficiently and effectively is changing how companies do business with other companies or consumers.

E-Commerce (Electronic Commerce) is buying and selling transactions using electronic devices such as the telephone and the internet. E-commerce is more than just buying and selling products online. E-commerce covers the entire process from developing, marketing, selling, shipping, servicing, and paying customers, with support from a worldwide network of business partners.

E-commerce systems rely heavily on internet resources and other information technologies to support each process. E-commerce also provides new ways of doing business so that anyone can use this media to become an entrepreneur who can create and expand a business faster and easier.

Furthermore, e-commerce can be defined from the following perspectives:

- a. Communication Perspective: e-commerce is the delivery of information, products/services, or payments via telephone lines, computer networks, or other electronic means.
- b. Business Process Perspective: e-commerce is the application of technology to automate transactions and enterprise workflows.
- c. Service Perspective: e-commerce is a tool that fulfills the wishes of companies, consumers, and management in reducing service costs while improving the quality of goods and speed of service.
- d. Online Perspective: e-commerce is related to the capacity to buy and sell products and information on the internet and other online services.

E-commerce activities include many things. To distinguish it, e-commerce is divided into two based on its characteristics:

1. Business to Business characteristics:

- a. Data exchange is carried out repeatedly and periodically with a data format that has been mutually agreed upon.
- b. One of the actors does not have to wait for the other partner to transmit data.
- c. The commonly used model is peer-to-peer, where processing is distributed across both businesses.

2. Business to Consumer, characteristics:

- a. Services used on request.
- b. Often a client-server approach is used.

Electronic Commerce describes the process of buying, selling, transferring, or exchanging products, services, and information through computer networks, including the internet (Pramiswari & Dharmadiaksa 2017). Pramiswari and Dharmadiaksa (2017) also suggest that as a medium of information and promotion, a website as a form of e-commerce is a medium with a broad reach and the cheapest. This is because the website is a medium of information that can be accessed from all corners of the world or any country as long as the internet network is available.

Therefore, for the world of small and medium-sized businesses, a website is the most suitable promotional medium. Easy internet access via wifi or gadgets makes it easier for people to provide information about a product or service they are looking for. Therefore, with relatively low capital, e-commerce is one solution that can assist in buying and selling goods and services. Business activities are increasingly human-centered, causing individuals to become the essential factor in the process of changing the business world. Therefore, individual development is crucial so organizations can compete in the current era of change.

2.2 Previous Research

Setiawan (2016) and Utami (2017) found that income expectations, family environment, and entrepreneurship education positively affect the entrepreneurial interest of students majoring in accounting.

Sari's research (2017) entitled The Effect of the Use of E-Commerce in the Sales Process on Interest in Entrepreneurship (Case Study on Students of SMK NEGERI NGRAHO) found that E-commerce also has a positive effect on interest in entrepreneurship.

The following is a summary of previous research reviews presented in tabular form:

Table 2.1

Previous Research

Researcher Name	Research Title	Variable	Result
Setiawan (2016)	The Effect of Income Expectations, Family Environment and Entrepreneurship Knowledge on	Independent : 1. Income Expectations 2. Family environment 3. Entrepreneurship Knowledge	- Income Expectation Variable Affects Entrepreneurial Interest - Family Environment Variable Affects Entrepreneurial Interests

	Entrepreneurial Interest. (Case Study on Accounting Students, Yogyakarta State University)	Dependent : 1. Entrepreneurial Interest	- Entrepreneurial Knowledge Variable Affects Entrepreneurial Interest
Utami (2017)	Internal Motivation and External Motivation on Entrepreneurial Interest in Non-Regular Accounting Major	Independent : 1. Internal Motivation 2. External Motivation Dependent : 1. Entrepreneurial Interest	- Internal Motivation Variable Affects Entrepreneurial Interest - External Motivation Variable Affects Entrepreneurial Interest
Noviantoro and Rahmawati (2017)	The Influence of Entrepreneurial Knowledge, Entrepreneurial Motivation and Family Environment on Interest in Entrepreneurship (Case Study on Accounting Students FE UNY)	Independent : 1. Entrepreneurship Knowledge 2. Entrepreneurial Motivation 3. Family environment Dependent : 1. Entrepreneurial Interest	- Entrepreneurial Knowledge Variable Affects Entrepreneurial Interest - Entrepreneurial Motivation Variable Affects Entrepreneurial Interest - Family Environment Variables Affect Entrepreneurial Interest
Sari (2017)	The Effect of the Use of E-commerce in the Sales Process on Interest in Entrepreneurship (Case Study on Students of SMK NEGERI NGRAHO)	Independent : 1. Use of E-Commerce 2. Sales Process Dependent : 1. Entrepreneurial Interest	- Variable Use of E-Commerce Affects Entrepreneurial Interest - Sales Process Variables Affect Entrepreneurial Interest
Suari (2019)	The Influence of Self-Success, Risk Tolerance, and Freedom in Working on Entrepreneurial Interests in Management Study Program Students, Faculty of Economics, Business and Tourism Indonesian Hindu University	Independent : 1. Self-Success 2. Risk Tolerance 3. Work Freedom Dependent : 1. Entrepreneurial Interest	- Self-Success Variable Affects Entrepreneurial Interest - Risk Tolerance Variable Affects Entrepreneurial Interest - Variable of Freedom to Work Affects Interest in Entrepreneurship
Saputri (2019)	Influence Environment Family, Knowledge	Independent : 1. Family environment 2. Entrepreneurship	- Family Environment Variables Affect Entrepreneurial Interest - Entrepreneurial

	Entrepreneurship, Expectation Dan income Motivation Entrepreneur Against Interest Entrepreneur (Case study At Alumni Study program Accountancy University Development National "Veteran" Yogyakarta)	Knowledge 3. Income Expectations 4. Entrepreneurial Motivation Dependent : 1. Entrepreneurial Interest	Knowledge Variable Affects Entrepreneurial Interest - Income Expectation Variable Affects Entrepreneurial Interest - Entrepreneurial Motivation Variables Have a Positive Effect on Interest in Entrepreneurship
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2.3 Conceptual Framework

Internal factors are often concluded as attitudes or mentality from within the individual that can encourage individuals to act, primarily actions related to entrepreneurial interests. The attitude or mentality in internal factors is an essential element that serves as the basis for the success of someone who wants to become an entrepreneur. Internal factors can also be in the form of enthusiasm or passion within the individual that encourages someone to have an interest in entrepreneurship.

External factors come from outside the individual or the environment that encourage someone to find new business ideas or ideas. In finding a business idea, external factors play an important role, namely being a source of inspiration and a source of new business implementation techniques. External factors can also be a factor that changes a person's attitude and mentality to become a successful entrepreneur and be able to compete with other entrepreneurs. Based on this explanation, it can be concluded that a person's interest in entrepreneurship can be influenced by internal factors that exist and are inherent in a person and external factors that exist around a person.

In this study, the research variables consist of 4 (four) independent variables and 1 (one) dependent variable which includes:

1. Income Expectation (X1)
2. Family Environment (X2)
3. Entrepreneurial Knowledge (X3)
4. E-Commerce Development (X4)
5. Entrepreneurial Interest (Y)

Based on the literature review and previous research reviews, a conceptual framework can be formulated as follows:

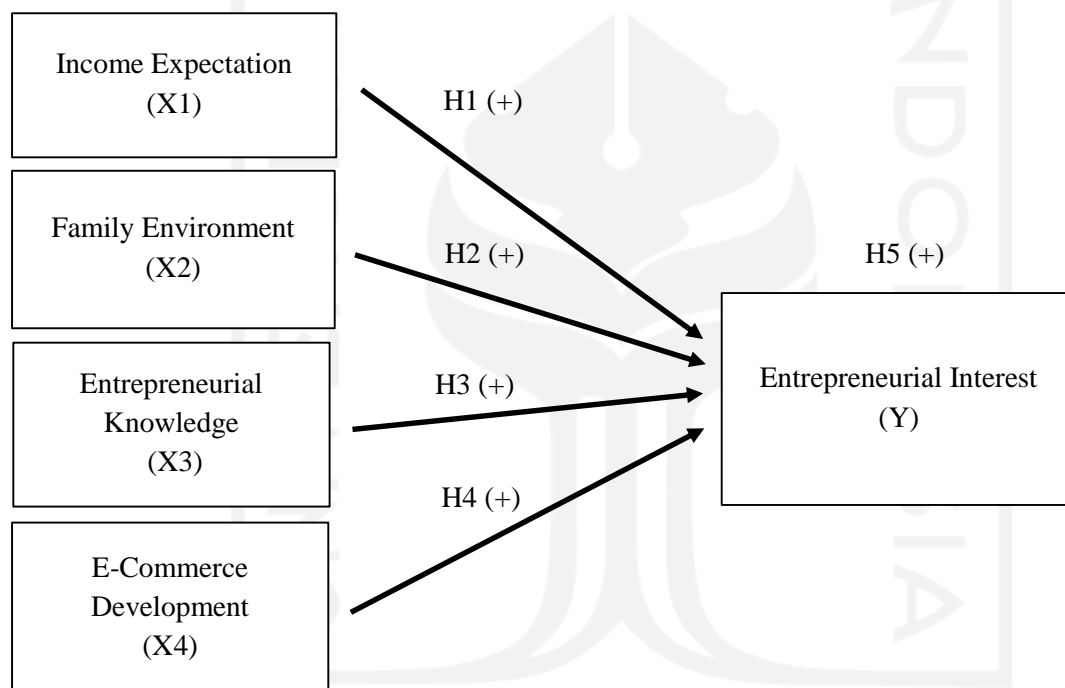


Figure 2.1 Conceptual Framework

2.4 Research Hypothesis

2.4.1 The Effect of Income Expectations on Entrepreneurial Interest

According to Utami (2017), income expectations are a person's expectation of getting a higher income, so that with higher income expectations, it will further increase students' interest in entrepreneurship. Revenue is the gross inflow of economic benefits arising from an entity's ordinary activities if the inflow results in an increase in equity, which does not come from investment contributions (PSAK No. 23, 2009:3).

Meanwhile, income expectation is a person's expectation of the income he receives in the form of money or goods to fulfill his life (Setiawan, 2016). Income expectations are a person's expectations of revenue from the results of his work. Entrepreneurship will allow getting unlimited income. This is one of the factors that influence someone to become an entrepreneur. The hope of unlimited income will encourage someone to become an entrepreneur.

Based on the conceptual framework and the results of previous research written above, the hypothesis developed is:

H1: Income expectation has a positive effect on the entrepreneurial interest

2.4.2 The Effect of Family Environment on Entrepreneurial Interest

According to Utami (2017), four factors influence entrepreneurial characteristics: family environment, education, personality, and work background. This means that the family environment during childhood can affect the formation of entrepreneurship. According to Saputri (2019), the family environment is the primary educational environment because, in the family, children first receive education and guidance.

According to Buchari (2016), the family environment is usually referred to as the environment in the form of "role models," influencing interest in entrepreneurship. These role models usually make parents, siblings, and other family idols who inspire someone to become an entrepreneur. The encouragement from the family environment is exceptionally influential on a person's enthusiasm to open a business because that person can discuss the business he wants to open more freely than others.

Based on the *Theory of Planned Behavior* explains that a behavior will be carried out if someone has a desire or plan to do it. In other words, the stronger the passion in a person to do something, the stronger the intention or motivation to display a behavior (Saputri, 2019).

According to the *Theory of Planned Behavior*, entrepreneurial decisions are influenced by one of the external factors, namely the family environment. With the existence of these family environmental factors, the student's interest in entrepreneurship will be high because of the encouragement from the family.

Based on the conceptual framework and the results of previous research written above, the hypothesis developed is:

H2: The family environment has a positive effect on the entrepreneurial interest

2.4.3 The Effect of Entrepreneurial Knowledge on Entrepreneurial Interest

According to Mudyahardjo in Utami (2017: 2), education is a conscious effort made by families, communities, and the government, through guidance, teaching, and training activities that take place at school and outside of school to prepare generations who will be able to play a role in various fields of community life in the future. A person's level of education affects that person's knowledge and expertise.

According to Zimmerer, Scarborough, and Wilson in Setiawan (2016), the state that one of the factors driving the growth of entrepreneurship in a country lies in the role of universities through the provision of entrepreneurship education both in lectures and seminars and entrepreneurial practices.

Entrepreneurship education is a tool that can combat unemployment and poverty and can be a means to create a financially independent society, thus as to be able to build prosperity for individuals and the surrounding environment towards a prosperous society (Sari, 2017). Students who have taken entrepreneurship courses will have sufficient knowledge about the business world and its characteristics; hence it will increase their interest and love for the world of entrepreneurship. According to the Theory of Planned Behaviour, entrepreneurial decisions are influenced by one external factor: learning entrepreneurial knowledge that can be obtained through both in-class and outside-class learning.

Based on this description, it can be concluded that entrepreneurship education is a direction or guidance given by someone to change the attitudes and mindset of others so that they are willing and interested in entrepreneurship.

Based on the conceptual framework and the results of previous research written above, the hypotheses developed in this study:

H3: Knowledge of entrepreneurship has a positive effect on the entrepreneurial interest

2.4.4 The Effect of E-Commerce Development on Entrepreneurial Interest

The definition of e-commerce, according to Kotler in Pramiswari and Dharmadiaksa (2017), is the use of websites to transact or facilitate the sale of products and services online, which can also be used as a tool to buy and sell products or services over the internet using a computer system to improve overall company efficiency. It usually consists of trading through the buyer visiting the seller's website and online transactions.

Electronic Commerce describes the process of buying, selling, transferring, or exchanging products, services, and information through computer networks, including the internet, Sutanto in (Pramiswari & Dharmadiaksa, 2017).

Suryadinata in Pramiswari and Dharmadiaksa (2017) also argues that as a medium of information and promotion, a website as a form of e-commerce is a medium with a broad reach and the cheapest. This is because the website is a medium of information that can be accessed from all corners of the world or any country as long as the internet network is available. Therefore, for the world of small and medium-sized businesses, a website is the most suitable promotional medium. Easy internet access via wifi or gadgets makes it easier for people to provide information about a product or service they are looking for. Therefore, with relatively low capital, e-commerce is one solution that can assist in buying and selling goods and services.

Business activities are increasingly human-centered, causing individuals to become the essential factor in the process of changing the business world. Therefore, individual development is crucial so organizations can compete in the current era of change.

Based on the conceptual framework and the results of previous research written above, the hypotheses developed in this study are:

H4: E-commerce Development has a positive effect on the entrepreneurial interest

CHAPTER III

RESEARCH METHODOLOGY

3.1 Types of Research

This study uses a survey method by taking samples from a population and using a questionnaire as the primary data collection tool, so the type of research used is quantitative. This type of research produces findings that can be achieved (obtained) by using statistical procedures or other methods of quantitative (measurement).

The research method used in this study is a quantitative approach. According to Kuncoro (2018), quantitative data is data that is measured on a numerical scale (numbers), divided into interval and ratio data.

The data used in this study is primary data, namely data obtained from respondents through the distribution of questionnaires that will produce information related to any factors that affect accounting students in entrepreneurship during a pandemic.

3.2 Population and Sample

Population in this study is students of Accounting 2018 - 2020 , Faculty of Business and Economics UII, Faculty Economics and Business UAD, Faculty of Economics UNY and UPN Veteran Yogyakarta who had taken entrepreneurship course. The 2018 - 2020 batch of students are those who have entered the final semester and will soon complete their study period; therefore they have an attitude in choosing a career after graduating from college, especially the desire to become an entrepreneur.

The sample in this study was obtained using *purposive sampling* and techniques *convenience sampling*. *Convenience sampling* is a type of sampling where respondents have specific criteria, are willing to participate, and are included in the study (Etikan, 2016). At the same time, *purposive sampling* is a deliberate choice of respondents because of the quality possessed by respondents (Etikan, 2016).

In this study, the samples were students from Ahmad Dahlan University (UAD), Yogyakarta Veterans National Development University (UPN Yogyakarta), Yogyakarta State University (UNY) and Indonesian Islamic University (UII) who had taken entrepreneurship courses.

The sample criteria that must be met in sampling this research for students who are interested in entrepreneurship are as follows:

1. Active status as an accounting student 2018 - 2020 in Yogyakarta
2. Students who have taken entrepreneurship courses
3. Students who are willing to fill out the questionnaire given by the researcher and are willing to provide the information needed by this study

The study's population is unknown; thus, this study employs the *Lemeshow* formula to calculate the minimum number of samples. According to Sugianto and Rahman (2019), the formula is as follows:

$$n = \frac{Z^2 p (1 - p)}{d^2}$$

Information :

n : Total sample

Z : z score at 95% confidence = 1.96

p : M maximum estimate = 0.5

d : Alpha (0, 10) or sampling error = 10%

hence,

$$n = \frac{1,96^2 \times 0,5 (1 - 0,5)}{0,10^2}$$
$$n = 96.04$$

Based on the above formula, the minimum number of samples required in this study is 96.04, rounded up to 100 respondents.

3.3 Data Collection Method

Data collection techniques in this study were conducted by distributing questionnaires. This questionnaire contains questions related to the independent variables: income expectation, family environment, entrepreneurial knowledge, and e-commerce. And the dependent variable is student interest in entrepreneurship. Dissemination of the questionnaire data was done online via a google form. The data obtained were then processed and analyzed to produce conclusions.

3.4 Variable Definition and Measurement

Research variables are concepts that have variations in value (latent variables). Therefore the variables to be measured are through relevant dimensions and indicators. The variables are classified as follows:

1. The dependent variable consists of student interest in entrepreneurship
2. The independent variables consist of income expectation, family environment, knowledge of entrepreneurship, and e-commerce development.

How to measure this scale is to use a Likert scale with five alternative answers:

Number 1 = Strongly Disagree (SDS)

Number 2 = Disagree (DS)

Number 3 = Neutral (N)

Number 4 = Agree (A)

Number 5 = Strongly Agree (SA)

The researchers confronted the respondents with questions which were then asked to answer the questions with the choices above. Each question item in this study was measured on a scale of 1-5. Starting from a scale of 1, which refers to "Strongly Disagree (SDS)," while a scale of 5 or the highest refers to "Strongly Agree (SA)."

3.4.1 Variable Dependent (Y)

Variable dependent in this study is interest in entrepreneurship. Saputri (2019) states that interest in entrepreneurship is a desired interest and willingness to work hard or be strong-willed to be independent or fulfill his life needs without feeling afraid of the risks that will occur and constantly learning from failures experienced.

According to Haryanto in Saputri (2019), interest in entrepreneurship is influenced by several factors, namely:

1. Concerning aspects of one's personality;
2. Relationships with friends;
3. Relationship with parents and family; and
4. A person's relationship with his environment.

In this instrument, the questionnaire uses a Likert scale with a score of 1 to 5. Starting from a scale of 1, which refers to "Strongly Disagree (SDS)," while a scale of 5 or the highest refers to "Strongly Agree (SA)."

The six dependent variable questions in Table 3.1 are as follows:

Table 3.1
Question Items Variable Interest in Entrepreneurship

No.	Statement	Code
1.	I have a strong intention to entrepreneurship to meet the needs of life	ITR1
2.	I have confidence that I am capable of entrepreneurship	ITR2
3.	I have an honest attitude and responsibility in entrepreneurship	ITR3
4.	I have physical, mental endurance, perseverance in starting a new business	ITR4
5.	I am working and trying to start a new business	ITR5
6.	I have a creative mind to find new products	ITR6
7.	I have constructive thoughts to find new products	ITR7
8.	I am future oriented in entrepreneurship	ITR8
9.	I dare to take risks in entrepreneurship	ITR9

Source: Saputri (2019)

3.4.2 Variable Independent (X)

The independent variables used in this study are income expectation, family environment, knowledge of entrepreneurship and e-commerce development.

3.4.2.1. Income Expectations

According to Utami (2017, p.19), income expectations are a person's expectation of getting a higher income. Therefore, higher income expectations will further increase students' interest in entrepreneurship.

In this instrument, the questionnaire uses a Likert scale with a score of 1 to 5. Starting from a scale of 1, which refers to "Strongly Disagree (SDS)," while a scale of 5 or the highest refers to "Strongly Agree (SA)".

The four independent variable questions in Table 3.2 are as follows:

Table 3.2
Question Items Variable Income Expectation

No.	Statement	Code
1.	By becoming an entrepreneur, I will earn more than being a worker	IEX1
2.	High income is my reason to become entrepreneur	IEX2
3.	Being an entrepreneur will get unlimited income	IEX3
4.	Earning unlimited income is my reason for entrepreneurship	IEX4

Source : Saputri (2019)

3.4.2.2. Family Environment

According to Buchari (2016), the family environment is usually referred to as the environment in the form of "role models," influencing interest in entrepreneurship. These role models usually make parents, siblings, and other family idols who inspire someone to become an entrepreneur. The encouragement from the family environment is exceptionally influential on a person's enthusiasm to open a business because that person can discuss the business he wants to open more freely than others.

In this instrument, the questionnaire uses a Likert scale with a score of 1 to 5. Starting from a scale of 1, which refers to "Strongly Disagree (SDS)," while a scale of 5 or the highest refers to "Strongly Agree (SA)." The four independent variable questions in Table 3.3 are as follows:

Table 3.3
Question Items Variable Family Environment

No.	Statement	Code
1.	Entrepreneurial parents will motivate me to become an entrepreneur	FE1
2.	My parents are entrepreneurs	FE2
3.	My parents support me if I become an entrepreneur	FE3
4.	My parents are happy when I become an entrepreneur	FE4

Source : Saputri (2019)

3.4.2.3. Knowledge of Entrepreneurship

Zimmerer, Scarborough, and Wilson in Setiawan (2016), state that one of the factors driving the growth of entrepreneurship in a country lies in the role of universities through the provision of entrepreneurship education both in lectures and seminars on entrepreneurial practices. Therefore, the university is responsible for educating and producing graduates who wish to become entrepreneurs by providing motivation and direction to choose a career as an entrepreneur. When a university teaches the knowledge and offers adequate inspiration about entrepreneurship, it is possible to increase the desire for entrepreneurship among students (Azizah, 2020).

In this instrument, the questionnaire uses a Likert scale with a score of 1 to 5. Starting from a scale of 1, which refers to "Strongly Disagree (SDS)," while a scale of 5 or the highest refers to "Strongly Agree (SA)".

The three independent variable questions in Table 3.4 are as follows:

Table 3.4
Question Items Variable Knowledge of Entrepreneurship

No.	Statement	Code
1.	I dare to take risks in running my business	KE1
2.	I can analyze existing business opportunities	KE2
3.	I can face problems in the business that I run	KE3

Source : Saputri (2019)

3.4.2.4. E-Commerce Development

E-Commerce (Electronic Commerce) is buying and selling transactions using electronic devices such as the telephone and the internet. E-commerce is more than just buying and selling products online. E-commerce covers the entire process from developing, marketing, selling, shipping, servicing, and paying customers, with support from a worldwide network of business partners. E-commerce systems rely heavily on internet resources and many other information technologies to support each process. E-commerce also provides new ways of doing business so that anyone can use this media to become an entrepreneur who can create and expand a business faster and easier.

In this instrument, the questionnaire uses a Likert scale with a score of 1 to 5. Starting from a scale of 1, which refers to "Strongly Disagree (SDS)," while a scale of 5 or the highest refers to "Strongly Agree (SA)."The four independent variable questions in Table 3.5 are as follows:

Table 3.5
Question Items Variable E-Commerce Development

No.	Statement	Code
1.	I plan to sell products via e-commerce	EC1
2.	I want to sell products through e-commerce	EC2
3.	I will sell products via e-commerce	EC3
4.	I will recommend friends to sell products through e-commerce	EC4

Source : Yadewani and Wijaya (2017)

3.5 Analysis Methods

The data analysis method is used to process research data by using a data simplification process in a form that is easy to read and interpret. The analysis in this study uses a quantitative analysis method with the Multiple Linear Regression method. Data analysis in this study is conducted using statistical calculations using SPSS (Statistical Product and Service Solution) software version 26.0.

3.5.1 Validity and Reliability Test

A valid and reliable instrument is a requirement to obtain valid and reliable research results. It is necessary to test the instrument because whether the data is correct or not will determine the quality of the research results. According to Setiawan (2016), subjects in research can be used as test subjects and research subjects.

3.5.1.1. Validity Test

Used to be a measuring tool to see whether a questionnaire is valid. A questionnaire is valid if an object being measured can be expressed with the questions in the questionnaire (Ghozali, 2018). It is said that a valid questionnaire is made by making a relationship between the score of the question item and the total score of the construct or variable while testing the significance by comparing the r count with the r table for the degree of freedom ($df = n - 2$, n is the number of samples. Test the validity of the data in this study using SPSS with the following calculation system:

1. If the r count $>$ r table, then the question is valid.
2. If the r count $<$ r table, the question is declared invalid.

3.5.1.2. Reliability Test

A reliability test is used to determine the results of the measurements made between the observations with the questionnaire more than twice at different times. It is said to be reliable if it produces data that is always consistent at other times. In this study, to perform a reliability test using the Cronbach alpha coefficient ($\alpha > 0.70$ or 70% (Ghozali, 2018).

3.5.2 Classical Assumption Test

Before conducting a multiple linear regression analysis, performing a classical assumption test on the data is necessary.

3.5.2.1. Normality test

In this regression model, this normality test aims to assess whether the variables resulting from several data distributions in a group of variables are normally distributed or not. In this study using *the Kolmogorov-Smirnov (K-S) test* with SPSS 26. The hypothesis is made by performing the K-S test as follows:

H0: Residual data is normally distributed

H1: Residual data is not normally distributed

If the significant value is more than 0.05, then it is stated that the data is normally distributed in the sense that the hypothesis H0 is accepted and vice versa. If the significant value is less than 0.05, it is stated that the data is not normally distributed, and the hypothesis H0 is rejected (Ghozali, 2018).

3.5.2.2. Multicollinearity Test

The multicollinearity test was conducted to assess whether or not there was a correlation between the independent variables (independent) in the regression model. A good regression model is if there is no correlation between the independent variables (Ghozali, 2018). The multicollinearity test in this study was carried out using the tolerance value and VIF (*Variance Inflation Factor*). The values are:

1. Tolerance value < 0.10 with VIF > 10 means that multicollinearity occurs
2. Tolerance value > 0.10 with VIF < 10 means that there is no multicollinearity

3.5.2.3. Heteroscedasticity Test

A heteroscedasticity test was conducted to assess the variance inequality of the residuals of various observations. If observations are made, the results are the same; it is called *homoscedasticity*. To do this test using *the glejser test* (Ghozali, 2018). Decision-making with *the glejser test* is carried out with the following criteria:

1. There is no heteroscedasticity if the value of sig. > 0.05
2. On the other hand, there is heteroscedasticity if the value of sig. < 0.05

3.5.3 Multiple Linear Regression Analysis

Multiple linear regression analysis determines the correlation between two or more variables and the direction of the relationship between the dependent variable and the independent variable (Ghozali, 2016, p.94).

Below is the multiple linear regression formula used:

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

Description :

Y : Interest in Entrepreneur eneurship

a : Constant

X1 : Income Expectation

X2 : Family Environment

X3 : Knowledge of entrepreneurship

X4 : E-commerce

b : Independent variable regression coefficient

e : Error terms

In multiple analysis, the accuracy of the sample regression function in estimating the actual value is measured from the goodness of fit (fit test). Statistically, it can be seen from the value of the F statistic (model feasibility test), the value of the t statistic (hypothesis test), and the value of the coefficient of determination (R²).

3.5.4 Coefficient Test Determination of R²

The Coefficient of Determination aims to estimate how much the independent variable's ability to explain the dependent variable is. The value of the coefficient of determination is between 0 and 1, and the ability of the variable to define the dependent variable if the R² value is close to 1 means the higher the value, the better the regression results (Ghozali, 2018).

This analysis aims to determine or determine how much influence internal motivation (X1) and internal motivation (X2) on the dependent variable, namely the interest in entrepreneurship (Y).

3.5.5 F Test

The simultaneous significance test or f is used to assess the extent to which independent variables simultaneously have a significant effect on the dependent variable (Ghozali, 2018). The sequencing procedure for the f test is as follows:

1. Determine the hypothesis

H0: $\beta_1 = 0$ simultaneously, the independent variable does not affect the dependent variable.

H1: $\beta_i \neq 0$ simultaneously independent variables affect the dependent variable.

2. Determine the level of significance

Using a significant level of 0.05 or 5%

3. Decision criteria

a. Significance value < 0.05 , whether H0 is accepted or rejected. This means that simultaneously all independent variables affect the dependent variable.

b. Value > 0.05 , whether H0 is accepted or rejected. This means that simultaneously all independent variables do not affect the dependent variable.

3.5.6 T test

The t-test was carried out to estimate how influential the independent variables were in explaining the dependent variable (Ghozali, 2018). The sequencing procedure for the t-test is as follows:

1. The hypothesis to be tested:

H0: $\beta_i = 0$, which means that it does not partially explain the dependent variable.

H1: $\beta_i \neq 0$, which means that it partially explains the dependent variable.

2. Determine the level of significance

In this study, the standard = 5% or 0.05 was used.

3. Decision Criteria

a. The significance value < 0.05 and the coefficient's direction according to the hypothesis's direction, then H0 is rejected, and H1 is accepted.

b. If the significance value > 0.05 , H0 is accepted, and H1 is rejected.

CHAPTER IV

FINDINGS AND DISCUSSION

4.1 PILOT TEST

The pilot test is a feasibility study, commonly referred to as a trial in the question instrument on the research questionnaire. *The pilot test* was carried out to see the possibility of failure that would occur in the actual questionnaire. The advantage of conducting a *pilot test* is that the questionnaire will be more reliable. If there are writing errors or sentences that the respondent does not understand, they can still be corrected. Therefore, this study conducted a *pilot test* on several respondents who met the criteria. The following is a table of data from the results of *the pilot test* that has been carried out:

Table 4.1
Pilot Test Respondent Profile

Respondent Type	Number of Respondents	Percentage
Student	10	100%
Total	10	100 %
Questionnaire	Number of Respondents	Percentage
Questionnaire back	10	100 %
Total	10	100 %
Age	Number of Respondents	Percentage
21 - 30 Years	10	100 %
Total	10	100 %

(Source: 2022 Pilot Test Research Questionnaire Data)

Based on the data in the table above, it can be concluded that from the type of respondents, there were 10 students. Questionnaires returned as many as 10 or 100% and the respondents aged 21-30 years were 10 people. The following table will explain the criticisms and suggestions as well as improvements to the pilot test that the respondents have given.

Table 4.2
Evaluation Results of *Pilot Test* Respondents

No.	Respondent Code	Criticism and Suggestions	Reason and Repair
1.	Respondent 1	Suggestions for Language should use Indonesian because it is easy to understand	The language has been changed to Indonesian
2.	Respondent 2	We recommend using Indonesian	The language has been changed to Indonesian
3.	Respondent 3	The language is difficult because it uses English, you should use Indonesian	The language has been changed to Indonesian
4.	Respondent 4	It's better to use Indonesian which everyone can understand	The language has been changed to Indonesian
5.	Respondent 5	The display of the questionnaire is not attractive	The display has been replaced with more attractive images and colour.
6.	Respondent 6	-	-
7.	Respondent 7	-	-
8.	Respondent 8	-	-
9.	Respondent 9	-	-
10.	Respondent 10	-	-

(Source: 2022 Pilot Test Research Questionnaire Data)

4.2 Data Collection Result

Respondents in this study were students who studied at universities in the D.I. Yogyakarta area. The type of data used in this research is primary data where the data is obtained directly from the respondents by distributing online questionnaires via a google form. The following table summarizes the results of data collection in the study:

Table 4.3
Data Collection Result

Description	Total	Percentage
Questionnaire distributed	101	100%
Returned and eligible questionnaires	101	100%

(Source: Results of 2022 Research Data Processing)

Based on Table 4.3, it can be concluded that the number of questionnaires distributed to respondents was 101 questionnaires (100%). From the 101 questionnaires distributed below, none of the questionnaires were not returned and did not meet the requirements. Thus, the returned questionnaire meets the research requirements namely 101 (100%)

4.3 Respondents Characteristic

4.3.1 Characteristics of respondents by Gender

Table 4.4
Gender of Respondent

Gender	Frequency (Person)	Percentage (%)
Male	14	13,9%
Female	87	86,1
Total	101	100,0

(Source: data processed 2022)

From the data on the characteristics of respondents based on gender in Table 4.4 above, respondents who are male are 14 people or 13.9%, while the number of female respondents is 87 people or 86.1%. Therefore, it can be concluded that most of the respondents are female.

4.3.2 Characteristics of respondents by Age

Table 4.5
Age of Respondent

Age	Frequency (Person)	Percentage (%)
≤ 20 years	32	31,7
21-30 years	69	68,3
Total	101	100,0

(Source: data processed 2022)

From the data on the characteristics of respondents based on age in table 4.5 above, respondents aged less than 20 years were 32 people or 31.7% and 21-30 years were 69 people or 68.3%. Therefore, it can be concluded that most of the respondents are 21-30 years old.

4.3.3 Characteristics of respondents by University

Table 4.6
University of Respondent

University	Frequency (Person)	Percentage (%)
Universitas Ahmad Dahlan	27	26,7
Universitas Islam Indonesia	35	34,7
Universitas Negeri Yogyakarta	6	5,9
Universitas Pembangunan Negeri Veteran Yogyakarta	33	32,7
Total	101	100,0

(Source: data processed 2022)

From the data on the characteristics of respondents based on universities in table 4.6 above, respondents from Ahmad Dahlan University were 27 people or 26.7%, Indonesian Islamic University as many as 35 people or 34.7%, Yogyakarta State University as many as 6 people or 5, 9% and Yogyakarta Veterans State Development University as many as 33 people or 32.7%. Therefore, it can be concluded that most of the respondents came from the Islamic University of Indonesia.

4.3.4 Characteristics of respondents based on Batch

Table 4.7
Batch of Respondent

Batch	Frequency (Person)	Percentage (%)
2018	79	78,2
2019	3	3,0
2020	19	18,8
Total	101	100,0

(Source: data processed 2022)

From the data on the characteristics of the respondents based on the batch in table 4.7 above, the respondents in the 2018 batch were 79 people or 78.2%, the 2019 batch was 3 people or 3.0, and the 2020 batch was 19 people or 18.8%. Therefore, it can be concluded that most of the respondents came from the 2018 batch.

4.3.5 Descriptive Statistical Analysis

Descriptive statistical analysis was used to statistically describe the state of the research variables. This study uses the average value (mean), maximum value, minimum value, and standard deviation to describe *the statistical description* of each variable.

Table 4.8
Descriptive Statistics

	n	Minimum	Maximum	Mean	Std. Deviation
Income Expectation	101	2.00	5.00	4.0347	.75002
Family Environment	101	1.75	5.00	3.8515	.85160
Entrepreneurial Knowledge	101	1.67	5.00	3.9304	.78528
E-Commerce Development	101	2.50	5.00	4.2673	.65217
Interest in Entrepreneurship	101	2.00	5.00	4.0101	.60316

(Source: data processed 2022)

From the results of the data analysis above, it can be concluded that the descriptive of each variable is as follows:

1. Income Expectation (X1) has a minimum value of 2.00 and a maximum value of 5.00, which means that all respondents gave the lowest rating of 2.00 and the highest value of 5.00. The mean value is 4.03, which means that the average of all respondents who gave an assessment is 4.03. While the standard deviation of 0.75002 means that the size of the data spread is 0.75002 from 101 respondents.
2. Family Environment (X2) has a minimum value of 1.75 and a maximum value of 5.00, which means that all respondents gave the lowest rating of 1.75 and the highest score of 5.00. The mean value is 3.85, which means that the average of all respondents who give an assessment is 3.85. While the standard deviation of 0.85160 means that the size of the data spread is 0.85160 from 101 respondents.
3. Entrepreneurial Knowledge (X3) has a minimum value of 1.67 and a maximum value of 5.00, which means that all respondents gave the lowest rating of 1.67 and the highest value of 5.00. The mean value is 3.93, which means that the average of all respondents who give an assessment is 3.93. While the standard deviation of 0.78528 means that the size of the data spread is 0.78528 from 101 respondents.
4. E-Commerce Development (X4) has a minimum value of 2.50 and a maximum value of 5.00, which means that all respondents gave the lowest rating of 2.50 and the highest value of 5.00. The mean value is 4.26, which means that the average of all respondents who gave an assessment is 4.26. While the standard deviation of 0.65217 means that the size of the data spread is 0.65217 from 101 respondents.
5. Interest in Entrepreneurship (Y) has a minimum value of 2.00 and a maximum value of 5.00, which means that all respondents gave the lowest rating of 2.00 and the highest score of 5.00. The mean value is 4.01, which means that the average of all respondents who give an assessment is 4.01. While the standard deviation of 0.60316 means that the size of the data spread is 0.60316 for 101 respondents.

4.4 Data Quality Test

4.4.1 Validity test

A validity test is used to determine whether or not the questionnaire distributed to respondents is valid. Researchers measure the validity of this study using bivariate Pearson (Product Moment Pearson), namely the correlation technique, by calculating the correlation between the scores of each question item with the total score. This test was conducted by analyzing the correlation between the significance level scores of each statement item and the total score.

The criteria for testing the validity test can be seen from the value of $r_{count} > r_{table}$; if it is positive, then the question is valid. Here are the results of the validity test:

Table 4.9
Validity Test

Variable	Item	Rcount	Rtable	Description
Income Expectation (X1)	X1.1	0,841	0,196	Valid
	X1.2	0,840	0,196	Valid
	X1.3	0,823	0,196	Valid
	X1.4	0,903	0,196	Valid
Family Environment (X2)	X2.1	0,856	0,196	Valid
	X2.2	0,890	0,196	Valid
	X2.3	0,914	0,196	Valid
	X2.4	0,932	0,196	Valid
Entrepreneurial Knowledge (X3)	X3.1	0,903	0,196	Valid
	X3.2	0,897	0,196	Valid
	X3.3	0,929	0,196	Valid
E-Commerce Development (X4)	X4.1	0,926	0,196	Valid
	X4.2	0,923	0,196	Valid
	X4.3	0,907	0,196	Valid
	X4.4	0,863	0,196	Valid
Interest in Entrepreneurship (Y)	Y1	0,801	0,196	Valid
	Y2	0,802	0,196	Valid
	Y3	0,539	0,196	Valid
	Y4	0,800	0,196	Valid
	Y5	0,753	0,196	Valid
	Y6	0,771	0,196	Valid
	Y7	0,781	0,196	Valid
	Y8	0,809	0,196	Valid
	Y9	0,806	0,196	Valid

(Source: data processed 2022)

From table 4.9 above, it can be seen the magnitude of the correlation coefficient of all the questions of the research variables. Based on the calculation of the correlation coefficient results, all questions have a value of $r_{count} > r_{table}$. Therefore, it can be concluded that the questions can be used as an instrument for further research.

4.4.2 Reliability Test

A reliability test is a test to show the extent to which a measuring instrument is reliable. This study conducted reliability testing to determine whether the questionnaire distributed to respondents met the reliable requirements. A questionnaire can be reliable if the Cronbach alpha value exceeds 0.7. This reliability test uses the SPSS Statistic 26 application. Here are the results of the reliability test:

Table 4.10
Reliability Test

Variable	Cronbach's Alpha	Description
Income Expectation	0,898	Reliable
Family Environment	0,916	Reliable
Entrepreneurial Knowledge	0,896	Reliable
E-Commerce Development	0,925	Reliable
Interest in Entrepreneurship	0,909	Reliable

(Source: data processed 2022)

Based on table 4.10, it can be concluded that all variables in this study can be said to be reliable because the Cronbach alpha coefficient is more significant than 0.7. Thus, it can be concluded that the questions can be used as an instrument for further research.

4.5 Classic Assumption Test

4.5.1 Normality Test

The normality test aims to test whether, in the regression model, the dependent variable and the independent variable both have a normal distribution or not. A good regression analysis model should be normally distributed or close to normal. The data distribution is normal if the probability value is > 0.05 . In this study, the normality test uses the SPSS Statistic 26 application.

The following are the results of the normality test :

Table 4.11

Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
n		101
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.33224766
Most Extreme Differences	Absolute	.072
	Positive	.037
	Negative	-.072
Test Statistic		.072
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

(Source: data processed 2022)

Based on the results of the normality test in table 4.11, it can be concluded that this regression model is normally distributed because the probability value generated is 0.200 greater than 0.05. Thus, this regression model is feasible for further analysis.

4.5.2 Multicollinearity Test

The multicollinearity test aims to determine whether there is a correlation between the independent variables in the regression model. A good regression model should not correlate with independent variables. To test the multicollinearity used Variance Inflation Factor (VIF). Research data is declared free of multicollinearity if $VIF < 10$. The multicollinearity test of this research variable uses the SPSS Statistic 26 application.

Table 4.12
Multicollinearity Test

Coefficients ^a		
Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Income Expectation	0,655	1,527
Family Environment	0,616	1,623
Entrepreneurial Knowledge	0,624	1,602
E-Commerce Development	0,719	1,391

(Source: data processed 2022)

Based on the results of the multicollinearity test in table 4.12, it can be seen that the tolerance and VIF are at > 0.10 and < 10 . Therefore, it can be concluded that the regression model equation does not contain multicollinearity problems, which means that there is no correlation between the independent variables, so it is feasible. Used for further analysis because the tolerance value is below 1 and the VIF value is far below 10.

4.5.3 Heteroscedasticity Test

The heteroscedasticity test aims to determine whether there is a regression model with inequality of variance from the residue of one observation to another. If the variance from the observation residues to other observations is different, there is a symptom of heteroscedasticity in the regression model. The method used is the glacier test; the glejser test is a regression between the independent and absolute residual variables. If the $p \text{ value} > 0.05$, the variable concerned is declared free of heteroscedasticity. The heteroscedasticity test of this research variable uses the SPSS Statistic 26 application.

Table 4.13
Heteroscedasticity Test

Variable	Sig.
Income Expectation	0,215
Family Environment	0,483
Entrepreneurial Knowledge	0,221
E-Commerce Development	0,494

(Source: data processed 2022)

Based on the results of the heteroscedasticity test in table 4.13, the significance of each variable's significance is more significant than 0.05, which means there is no heteroscedasticity because the significance level is more than 0.05.

4.6 Hypothesis Test Result

4.6.1 Multiple Regression Analysis

A multiple regression model tests the effect of two or more independent variables on one dependent variable. Multiple linear regression test in this study using the SPSS Statistic 26 application.

Table 4.14
Multiple Linear Regression Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,542	0,255		2,126	0,036
	Income Expectation	0,249	0,056	0,310	4,463	0,000
	Family Environment	0,137	0,051	0,194	2,710	0,008
	Entrepreneurial Knowledge	0,278	0,055	0,362	5,088	0,000
	E-Commerce	0,197	0,061	0,213	3,210	0,002

a. Dependent Variable: Interest in Entrepreneurship

(Source: data processed 2022)

Based on table 4.14 above, the regression model obtained is as follows:

$$Y = 0.542 + 0.249X1 + 0.137X2 + 0.278X3 + 0.197X4$$

From the regression equation above, it can be explained as follows:

1. The constant of 0.542 indicates that if the independent variables (income expectation, family environment, entrepreneurial knowledge, and e-commerce development) are assumed not to change (constant), then the value of the dependent variable (interest in entrepreneurship) is 0.542 units.
2. The coefficient of the Income Expectation (X1) variable is 0.249, which means that for every 1 unit increase in the Income Expectation variable, Interest in Entrepreneurship will increase by 0.249 units assuming other variables do not change or are constant.
3. The coefficient of the Family Environment variable (X2) of 0.137 means that for every increase in the Family Environment variable of 1 unit, Interest in Entrepreneurship will increase by 0.137 units assuming other variables do not change or are constant.
4. Entrepreneurial Knowledge (X3) variable coefficient of 0.278 means that for every increase in the Entrepreneurial Knowledge variable by 1 unit, Interest in Entrepreneurship will increase by 0.278 units assuming other variables do not change or are constant.

5. The coefficient of the E-Commerce Development variable (X4) is 0.197, meaning that for every 1 unit increase in the E-Commerce Development variable, Interest in Entrepreneurship will increase by 0.197 units assuming other variables do not change or are constant.

4.6.2 Coefficient of Determination Analysis (R²)

The coefficient of determination is used to see how much influence the independent variable has in explaining the dependent variable and its influence which the Adjusted R square value can see. If the R square is large (close to zero), then the contribution of the independent variable to the dependent variable gets smaller. Thus, the amount of Adjusted R Square is between 0 – 1. The value of Adjusted R square can increase or decrease when one independent variable is added to the model. From the results of the data analysis obtained the following results:

Table 4.15
Coefficient of Determination Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.835 ^a	.697	.684	.33910
a. Predictors: (Constant), E-Commerce Development, Income Expectation, Entrepreneurial Knowledge, Family Environment				

(Source: data processed 2022)

Based on the table above, the result is that the adjusted R Square value is 0.684. This means that income expectation, family environment, entrepreneurial knowledge, and e-commerce development can explain the interest in entrepreneurship by 68.4% after adjusting for the sample and independent variables. At the same time, the remaining 31.6% (100%-68.4%) is explained by other variables outside this study.

4.6.3 F-Test

The purpose of the F test is to determine the effect of all independent variables on the dependent variable together. The results of the F test can be seen in the following table:

Table 4.16
F Test Result

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	25.342	4	6.335	55.097	.000 ^b
	Residual	11.039	96	.115		
	Total	36.381	100			
a. Dependent Variable: Interest in Entrepreneurship						
b. Predictors: (Constant), E-Commerce Development, Income Expectation, Entrepreneurial Knowledge, Family Environment						

(Source: data processed 2022)

Based on output 4.16, it is known that the significance value for the effect of income expectation, family environment, entrepreneurial knowledge, and e-commerce development simultaneously on entrepreneurial interest is $0.000 < 0.05$. Thus, it can be concluded that income expectation, family environment, entrepreneurial knowledge, and e-commerce simultaneously affect entrepreneurial interest.

4.6.4 T- Test

Hypothesis testing in this study used the t statistical test. The t-test was carried out using the SPSS Statistic 26 application.

Table 4.17
T-test Result

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,542	0,255		2,126	0,036
	Income Expectation	0,249	0,056	0,310	4,463	0,000
	Family Environment	0,137	0,051	0,194	2,710	0,008
	Entrepreneurial Knowledge	0,278	0,055	0,362	5,088	0,000
	E-Commerce Development	0,197	0,061	0,213	3,210	0,002
a. Dependent Variable: Interest in Entrepreneurship						

(Source: data processed 2022)

Based on table 4.17 above, the hypothesis of this study can be explained as follows:

1) Effect of Income Expectation on Interest in Entrepreneurship

The results of the calculation of the significance test with t statistics obtained t-count of 4.463 and probability (p) = 0.000 <0.05. Thus, hypothesis 1 states, "Income expectation has a positive effect on the entrepreneurial interest," is proven.

2) Influence of Family Environment on Interest in Entrepreneurship

The results of the calculation of the significance test with t statistics obtained t-count of 2.710 and probability (p) = 0.008 <0.05. Thus, hypothesis 2 states, "The family environment has a positive effect on the entrepreneurial interest," is proven.

3) The Effect of Entrepreneurial Knowledge on Interest in Entrepreneurship

The results of the calculation of the significance test with t statistics obtained t-count of 5.088 and probability (p) = 0.000 <0.05. Thus, hypothesis 3, which states "Knowledge of entrepreneurship has a positive effect on the entrepreneurial interest," is proven.

4) Effect of E-Commerce Development on Interest in Entrepreneurship

The results of the calculation of the significance test with t statistics obtained t-count of 3.210 and probability (p) = 0.002 <0.05. Thus, hypothesis 4, which states "E-commerce Development has a positive effect on the entrepreneurial interest," is proven.

4.7 Discussion

This discussion discusses the results of testing variable X or independent variables, namely income expectation, family environment, entrepreneurship education, and e-commerce development on student interest in entrepreneurship during the Covid-19 pandemic.

4.7.1 The Effect of Income Expectation on Entrepreneurial Interest

This study has evidence that income expectation has a positive effect on student interest in entrepreneurship during the Covid-19 pandemic. This can be seen from the results of the calculation of the significance test with the t statistic obtained t-count of 4.463 and probability (p) = 0.000 <0.05. Thus, hypothesis 1, which states "Income Expectations has a positive effect on Entrepreneurial Interest," is supported by the data.

This study's results follow the TPB construct (Theory of Planned Behavior). This theory explains that behavior arises because of the individual's intention to behave, and several internal and external factors cause that intention. Income expectation is a person's expectation of getting a higher income so that higher-income expectations will further increase student interest in entrepreneurship.

This finding is consistent with past research by Setiawan (2016), which shows that income expectations had significant and positive effect on entrepreneurial interest. In addition, Saputri's (2019) research also shows that income expectations had significant and

positive effect on entrepreneurial interest. Thus, the results in this study prove that during the Covid-19 pandemic, people expect to get a good income through entrepreneurship.



4.7.2 The Effect of Family Environment on Entrepreneurial Interest

This study has evidence that the family environment has a positive effect on student interest in entrepreneurship during the Covid-19 pandemic. This can be seen from the results of the calculation of the significance test with the t statistic obtained t-count of 2.710 and probability (p) = 0.000 < 0.05. Thus, hypothesis 2, which states "Family Environment has a positive effect on Entrepreneurial Interest," is supported by the data.

This study's results follow the TPB construct (Theory of Planned Behavior). This theory explains that behavior arises because of the individual's intention to behave, and several internal and external factors cause that intention. The family environment is the first environment that influences the development and behavior of children. In a family environment, children will receive attention, affection, encouragement, guidance, and role models from their parents to develop their future development potential. Therefore, the family environment significantly influences the development and choice of career or work.

This finding is consistent with past research by Setiawan (2016), which shows that the family environment has significant and positive impacts on entrepreneurial interest. In addition, research was done by Saputri (2019) also shows that the family environment has significant and positive impacts on entrepreneurial interest. Thus, the results in this study prove that the family environment also influences the interest in entrepreneurship because of the encouragement from the family.

4.7.3 The Effect of Entrepreneurial Knowledge on Entrepreneurial Interest

This study has evidence that entrepreneurial knowledge has a positive effect on student interest in entrepreneurship during the Covid-19 pandemic. This can be seen from the results of the calculation of the significance test with the t statistic obtained t-count of 5.088 and probability (p) = 0.000 < 0.05. Thus, hypothesis 3, which states "Entrepreneurial Knowledge has a positive effect on Entrepreneurial Interest," is supported by the data.

This study's results follow the TPB construct (Theory of Planned Behavior). This theory explains that behavior arises because of the individual's intention to behave, and several internal and external factors cause that intention. According to Adnyana and Purnami (2016), entrepreneurship education is a conscious effort made by someone who aims to add insight into entrepreneurship. Entrepreneurial knowledge is a direction or guidance given by someone to change the attitudes and mindset of others so that they are willing and interested in entrepreneurship.

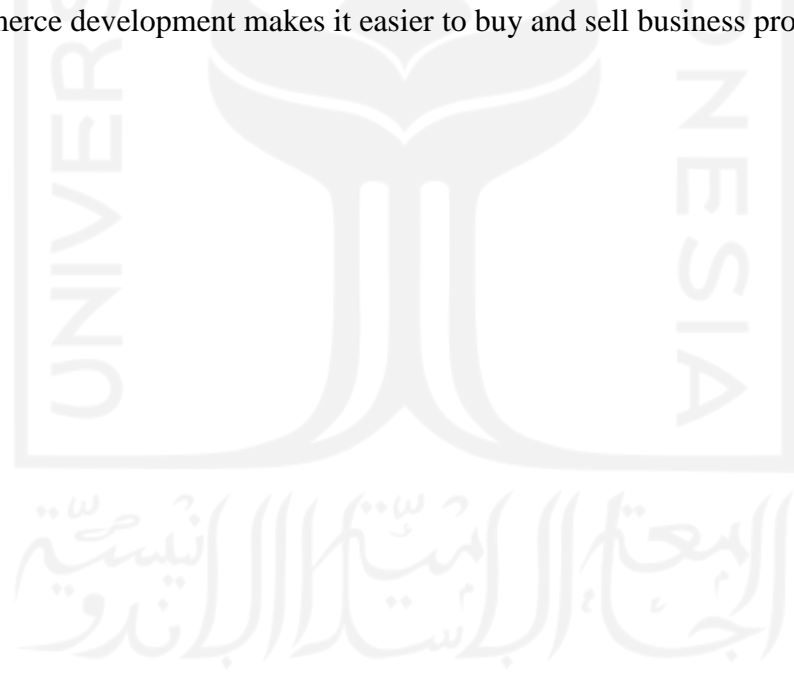
This finding is consistent with past research by Setiawan (2016), which shows that entrepreneurial knowledge has significant and positive impacts on entrepreneurial interest. In addition, Noviantoro and Rahmawati's (2017) research shows that entrepreneurial knowledge has a positive effect on entrepreneurial interest. Thus, the results of this study prove that entrepreneurial knowledge affects an interest in entrepreneurship because entrepreneurship requires knowledge to develop a business.

4.7.4 The Effect of E-Commerce Development on Entrepreneurial Interest

This study has evidence that e-commerce development has a positive effect on student interest in entrepreneurship during the Covid-19 pandemic. This can be seen from the results of the calculation of the significance test with the t statistic obtained t-count of 3.210 and probability (p) = 0.000 < 0.05. Thus, hypothesis 4, which states "E-Commerce Development has a positive effect on Entrepreneurial Interest," is supported by the data.

This study's results follow the TPB construct (Theory of Planned Behavior). This theory explains that behavior arises because of the individual's intention to behave, and several internal and external factors cause that intention. E-Commerce Development is the impact of the development of information and telecommunications technology, thus significantly changing the way humans interact with their environment, which in this case is related to trade mechanisms. E-Commerce (Electronic Commerce) is buying and selling transactions using electronic devices such as the telephone and the internet. E-commerce is more than just buying and selling products online. E-commerce Development covers the entire process from developing, marketing, selling, shipping, servicing, and paying customers, with support from a worldwide network of business partners.

This finding is consistent with Sari's (2017) research, which shows that e-commerce development had significant and positive effects on entrepreneurial interest. Thus, the results of this study prove that e-commerce development affects an interest in entrepreneurship because e-commerce development makes it easier to buy and sell business products.



CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

Based on the research results as described in the previous chapter, it can be concluded as follows:

1. Income Expectation has a positive and significant effect on entrepreneurial interest during the Covid-19 pandemic. Income expectation influences entrepreneurial interest because people expect a good income through entrepreneurship.
2. The family environment has a positive and significant effect on entrepreneurial interest during the Covid-19 pandemic. This means that family environment influences entrepreneurial interest because of the encouragement from the family.
3. Knowledge of Entrepreneurship has a positive and significant effect on entrepreneurial interest during the Covid-19 pandemic. Knowledge of Entrepreneurship influences entrepreneurial interest because entrepreneurship requires knowledge to develop a business.
4. E-Commerce Development has a positive and significant effect on entrepreneurial interest during the Covid-19 pandemic. E-Commerce Development influences entrepreneurial interest because e-commerce makes buying and selling business products easier.

5.2 Research Implications

1. For students, this research can provide information about factors that influence the interest in entrepreneurship and how the intention to become an entrepreneur can increase. This research can also help design business products that use e-commerce to be more compatible with providing more benefits.
2. The government is recommended to be more active in socializing technological advances and introducing e-commerce to people who own small businesses to help grow and develop those businesses.

5.3 Research Limitations

This research used a survey as its data collection method. Therefore, there was a possibility that the questionnaires were not answered seriously and honestly by the respondents.

5.4 Future Research

A further study with similar topics is suggested to develop and broaden the results of this study. Other research may add other independent variables to improve this study's findings.

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APPENDICES



APPENDIX 1 QUESTIONNAIRE SHEET

Assalamualaikum Wr.Wb.

Dear Participants,

My name is Diah Utami Kusuma Wardani. In connection with the research carried out as a support for the final project (Thesis) entitled “**Factors Affecting Accounting Students’ Interest to Entrepreneurship during the Covid-19 Pandemic**” which was compiled as one of the requirements for graduation from a bachelor’s degree in the Accounting International Study Program at the Faculty of Business and Economics, UII. Therefore, I would like to invite you to participate in this research study by completing the questionnaire.

Thank you very much for taking the time in filling out this questionnaire. The data collected will provide useful information for this research and all answers that you provide will be kept confidential. If you require additional information or have any questions regarding this research, please feel free to contact me by email at 18312229@students.uui.ac.id.

Wassalamualaikum Wr.Wb.

Researcher

(Diah Utami Kusuma
Wardani)

Data of Respondent:

Fill in according to your personal data

Name*) :(may initial)

Student Number :

No. Handphone :

Gender : a. Male b. Female

Age : a. ≤ 20 years c. 31 – 40 years
b. 21 – 30 years d. ≥ 41 years

University : a. UII c. UPNV YK
b. UAD d. UNY

Batch : a. 2017 c. 2019
b. 2018 d. 2020

Have You Taken Entrepreneurship Course? : a. Yes b. No

What type of business do you do? :
(for entrepreneurs)

Please answer the questions below by clicking in the space provided for the answer that best suits your condition.

- 1 : Strongly Disagree
- 2 : Disagree
- 3 : Neutral
- 4 : Agree
- 5 : Strongly Agree

1. Interest in Entrepreneurship

Interest in entrepreneurship is a desire in individuals who have the courage to create businesses in order to achieve success for a better life.

No.	Statement	1	2	3	4	5
1.	I have a strong will to entrepreneurship to meet the needs of life					
2.	I have confidence that I am capable of entrepreneurship					
3.	I have an honest attitude and responsibility in entrepreneurship					
4.	I have physical, mental endurance, perseverance in starting a new business					
5.	I am working and trying to start a new business					
6.	I have a creative mind to find new products					
7.	I have constructive thoughts to find new products					
8.	I am future oriented in entrepreneurship					
9.	I dare to take risks in entrepreneurship					

Sources : Saputri (2019)

2. Income Expectation

Income expectation is an expectation to earn a higher income so that with higher income expectations it will further increase the interest in entrepreneurship in students.

No.	Statement	1	2	3	4	5
1.	By becoming an entrepreneur, I will earn more than being a worker					
2.	High income is my reason to become entrepreneur					
3.	Being an entrepreneur will get unlimited income					
4.	Earning unlimited income is my reason for entrepreneurship					

Sources: Saputri (2019)

3. Family Environment

The family environment is the environment as the main education that is first received by a child because it is in this family that children first receive education and guidance after they are born.

No.	Statement	1	2	3	4	5
1.	Entrepreneurial parents will motivate me to become an entrepreneur					
2.	My parents are entrepreneurs					
3.	My parents support me if I become an entrepreneur					
4.	My parents are happy when I become an entrepreneur					

Sources: Saputri (2019)

4. Entrepreneurial Knowledge

Entrepreneurial knowledge is the level of knowledge as a result of learning after following the educational process entrepreneurship needed to start and run a business.

No.	Statement	1	2	3	4	5
1.	I dare to take risks in running my business					
2.	I can analyze existing business opportunities					
3.	I am able to face problems in the business that I run					

Source: Saputri (2019)

5. E-Commerce

E-commerce is the use of websites to transact or facilitate the sale of products and services online can also be used as a tool to buy and sell products or services over the internet using a computer system to improve overall company efficiency.

No.	Statement	1	2	3	4	5
1.	I plan to sell products via e-commerce					
2.	I want to sell products through e-commerce					
3.	I will sell products via e-commerce					
4.	I will recommend friends to sell products through e-commerce					

Source: Yadewani and Wijaya (2017)

APPENDIX 2
DATA TABULATION

1. Interest in Entrepreneurship

Interest in Entrepreneurship

No. Respondents	ITR1	ITR2	ITR3	ITR4	ITR5	ITR6	ITR7	ITR8	ITR9	X
1	4	4	4	4	4	4	4	4	4	4,00
2	5	5	5	4	3	3	4	5	5	4,33
3	4	5	5	5	4	4	4	5	5	4,56
4	3	4	5	3	2	4	4	5	4	3,78
5	5	5	5	4	5	5	5	5	5	4,89
6	4	4	4	3	2	3	4	4	4	3,56
7	5	5	5	5	5	5	5	5	5	5,00
8	5	5	5	1	2	2	2	4	2	3,11
9	5	5	5	5	5	5	5	5	4	4,89
10	4	4	4	4	4	4	4	5	4	4,11
11	4	4	4	3	3	4	3	4	4	3,67
12	5	5	5	5	5	4	3	5	4	4,56
13	5	5	5	5	5	5	5	5	5	5,00
14	3	4	4	4	4	4	3	5	4	3,89
15	5	4	4	4	4	4	4	4	4	4,11
16	5	4	5	4	4	4	4	4	5	4,33
17	4	5	5	3	2	2	3	5	2	3,44
18	4	4	4	3	4	3	3	4	3	3,56
19	4	3	4	4	3	2	4	3	3	3,33
20	4	4	5	4	3	4	3	4	5	4,00
21	3	4	4	3	2	4	4	4	3	3,44
22	5	3	5	2	1	3	4	5	2	3,33
23	3	4	4	4	4	3	3	4	5	3,78
24	5	4	5	5	4	4	4	4	4	4,33
25	3	4	5	5	3	4	4	3	4	3,89
26	5	5	5	5	5	5	5	5	5	5,00
27	3	3	3	3	4	3	3	3	3	3,11
28	3	4	4	3	3	4	4	3	4	3,56
29	5	3	5	5	3	4	5	5	3	4,22
30	2	2	4	4	1	3	3	3	3	2,78
31	4	4	4	4	3	4	4	4	3	3,78
32	4	4	5	4	4	4	4	4	4	4,11
33	4	5	4	4	4	4	4	4	5	4,22
34	5	4	4	4	4	4	5	4	4	4,22
35	5	4	4	5	5	4	4	4	5	4,44
36	5	5	5	5	5	5	5	5	5	5,00
37	3	4	5	4	2	4	3	3	3	3,44
38	3	4	5	3	2	2	2	2	2	2,78
39	5	5	5	5	5	4	5	5	5	4,89
40	5	5	5	5	5	5	5	5	5	5,00
41	4	4	4	3	3	3	3	4	4	3,56
42	4	3	5	3	3	4	4	4	3	3,67
43	4	4	4	4	4	4	4	4	4	4,00
44	4	5	4	4	2	3	4	4	4	3,78

45	4	4	4	4	4	4	4	4	4	4,00
46	4	4	4	3	2	3	3	3	3	3,22
47	3	3	5	4	2	1	3	3	4	3,11
48	5	4	5	5	4	3	3	5	4	4,22
49	4	4	4	5	4	4	4	4	4	4,11
50	5	5	5	5	2	5	5	5	5	4,67
51	3	4	4	3	3	3	3	3	3	3,22
52	4	4	4	4	4	5	4	4	4	4,11
53	5	5	5	5	3	4	4	4	4	4,33
54	5	5	5	5	5	5	5	5	5	5,00
55	3	4	4	2	3	4	4	4	5	3,67
56	5	5	5	5	5	3	3	4	4	4,33
57	5	5	5	4	4	4	4	4	3	4,22
58	5	4	4	3	3	4	3	4	4	3,78
59	4	4	4	4	4	4	4	4	4	4,00
60	4	4	4	4	3	3	3	3	4	3,56
61	4	5	5	4	3	3	3	5	4	4,00
62	5	5	4	5	4	3	4	5	4	4,33
63	4	4	4	4	4	4	4	4	4	4,00
64	4	4	4	4	4	4	4	4	4	4,00
65	4	4	5	3	3	4	3	4	3	3,67
66	5	4	5	4	3	3	3	5	5	4,11
67	5	5	5	5	4	5	5	5	5	4,89
68	3	3	5	4	3	3	3	3	2	3,22
69	5	5	5	5	5	4	4	5	5	4,78
70	1	1	1	1	1	1	1	1	1	1,00
71	4	4	5	4	2	4	4	4	3	3,78
72	5	5	5	5	5	5	5	5	5	5,00
73	3	3	5	2	2	3	2	4	3	3,00
74	4	4	5	4	4	4	4	4	4	4,11
75	4	4	4	4	4	4	4	4	4	4,00
76	4	4	4	4	3	3	3	4	4	3,67
77	4	4	4	4	4	4	4	4	4	4,00
78	5	5	4	4	2	4	4	4	4	4,00
79	4	5	5	4	4	4	3	3	4	4,00
80	5	5	5	4	3	3	3	4	4	4,00
81	5	5	5	5	4	4	4	5	5	4,67
82	3	3	4	3	2	3	3	3	3	3,00
83	3	4	4	3	5	4	3	4	4	3,78
84	5	5	5	4	3	3	3	5	5	4,22
85	5	5	5	5	5	5	5	5	5	5,00
86	5	3	4	4	4	4	4	4	4	4,00
87	4	3	3	3	3	3	3	3	3	3,11
88	3	3	3	3	3	3	3	3	3	3,00
89	5	5	5	5	4	5	4	5	5	4,78
90	4	4	5	3	2	3	3	4	4	3,56
91	4	4	4	4	3	4	4	4	4	3,89
92	3	4	4	3	4	4	3	4	3	3,56
93	5	5	5	4	1	4	2	4	3	3,67
94	4	4	4	4	4	4	4	4	4	4,00
95	5	4	5	4	5	4	4	4	5	4,44
96	5	5	4	4	4	5	5	5	5	4,67
97	5	5	5	5	5	5	5	5	5	5,00

98	4	4	4	4	4	4	4	4	4	4,00
99	3	3	4	4	3	4	4	4	3	3,56
100	5	5	5	5	3	4	4	5	4	4,44
101	4	3	5	3	2	3	3	3	3	3,22

2. Income Expectations

Income Expectation

No. Respondents	IEX1	IEX2	IEX3	IEX4	X
1	4	4	4	3	3,75
2	5	4	4	3	4,00
3	5	5	5	4	4,75
4	4	2	3	2	2,75
5	5	5	3	4	4,25
6	4	4	4	3	3,75
7	5	4	5	5	4,75
8	5	5	5	5	5,00
9	5	5	5	5	5,00
10	5	5	5	4	4,75
11	3	4	4	4	3,75
12	3	4	3	3	3,25
13	5	5	3	5	4,50
14	4	2	3	2	2,75
15	4	5	4	4	4,25
16	3	3	4	2	3,00
17	4	5	1	1	2,75
18	4	4	3	3	3,50
19	3	3	4	4	3,50
20	5	5	3	3	4,00
21	4	3	3	4	3,50
22	4	5	4	5	4,50
23	5	4	5	4	4,50
24	4	4	4	4	4,00
25	3	4	3	3	3,25
26	5	5	5	5	5,00
27	3	3	3	3	3,00
28	4	4	4	4	4,00
29	5	5	5	5	5,00
30	4	2	3	2	2,75
31	4	4	3	3	3,50
32	5	4	4	4	4,25
33	5	4	5	4	4,50
34	5	3	4	4	4,00
35	4	4	5	5	4,50
36	5	5	5	5	5,00
37	3	3	3	3	3,00
38	3	2	4	2	2,75
39	5	5	5	4	4,75
40	5	5	5	5	5,00
41	4	4	4	4	4,00
42	4	4	3	3	3,50
43	4	4	4	4	4,00
44	5	3	4	4	4,00

45	5	4	3	3	3,75
46	4	1	4	3	3,00
47	4	4	5	4	4,25
48	5	5	4	4	4,50
49	4	4	4	4	4,00
50	4	2	2	2	2,50
51	5	4	4	4	4,25
52	5	5	5	4	4,75
53	5	5	5	5	5,00
54	5	5	5	5	5,00
55	4	3	5	4	4,00
56	4	5	4	5	4,50
57	4	5	4	4	4,25
58	5	5	4	5	4,75
59	4	4	4	4	4,00
60	4	4	3	4	3,75
61	4	4	4	4	4,00
62	5	5	5	5	5,00
63	3	3	4	3	3,25
64	3	3	3	3	3,00
65	4	5	4	4	4,25
66	4	4	3	3	3,50
67	5	5	5	5	5,00
68	5	4	4	5	4,50
69	5	5	5	5	5,00
70	2	2	2	2	2,00
71	4	4	4	4	4,00
72	5	5	5	5	5,00
73	3	4	2	1	2,50
74	5	4	4	4	4,25
75	3	3	3	3	3,00
76	5	4	4	4	4,25
77	4	5	3	4	4,00
78	5	4	4	4	4,25
79	3	2	3	2	2,50
80	5	5	5	5	5,00
81	5	5	4	4	4,50
82	4	4	4	4	4,00
83	4	3	4	3	3,50
84	5	4	4	4	4,25
85	5	5	5	5	5,00
86	3	3	3	3	3,00
87	4	4	4	4	4,00
88	4	4	4	4	4,00
89	5	5	5	5	5,00
90	5	4	4	5	4,50
91	4	4	4	4	4,00
92	4	4	3	3	3,50
93	5	4	5	4	4,50
94	4	4	4	4	4,00
95	5	5	3	3	4,00
96	5	4	3	4	4,00
97	3	3	5	5	4,00

98	4	4	4	4	4,00
99	4	4	3	4	3,75
100	5	5	5	5	5,00
101	5	5	5	5	5,00

3. Family Environment

Family Environment

No. Respondents	FE1	FE2	FE3	FE4	X
1	4	5	5	5	4,75
2	5	4	4	4	4,25
3	4	3	3	3	3,25
4	2	5	3	4	3,50
5	5	4	4	5	4,50
6	3	2	3	3	2,75
7	5	5	5	5	5,00
8	5	5	5	5	5,00
9	5	5	5	5	5,00
10	3	3	3	3	3,00
11	4	3	3	3	3,25
12	5	3	3	3	3,50
13	5	5	5	5	5,00
14	3	4	4	4	3,75
15	4	4	4	4	4,00
16	2	2	2	2	2,00
17	2	4	2	2	2,50
18	4	3	3	3	3,25
19	4	3	4	4	3,75
20	5	3	4	4	4,00
21	3	3	3	3	3,00
22	5	5	5	5	5,00
23	3	3	3	3	3,00
24	4	4	4	4	4,00
25	3	3	3	3	3,00
26	5	5	5	5	5,00
27	3	3	4	4	3,50
28	5	4	4	4	4,25
29	5	5	4	5	4,75
30	3	2	3	2	2,50
31	4	3	4	4	3,75
32	4	4	4	4	4,00
33	3	2	4	3	3,00
34	4	5	5	5	4,75
35	5	5	5	5	5,00
36	5	5	5	5	5,00
37	2	2	3	3	2,50
38	3	2	2	2	2,25
39	5	5	5	5	5,00
40	5	5	5	5	5,00
41	5	5	5	5	5,00
42	4	4	4	5	4,25
43	2	3	4	4	3,25
44	4	4	4	4	4,00

45	4	4	4	4	4,00
46	4	5	4	3	4,00
47	4	4	3	4	3,75
48	3	4	4	4	3,75
49	4	4	4	4	4,00
50	2	2	4	4	3,00
51	4	3	3	3	3,25
52	4	4	5	4	4,25
53	5	4	5	5	4,75
54	5	5	5	5	5,00
55	3	5	5	5	4,50
56	3	3	3	3	3,00
57	4	4	4	4	4,00
58	4	3	4	4	3,75
59	4	4	4	4	4,00
60	3	3	3	3	3,00
61	5	5	4	5	4,75
62	4	5	4	5	4,50
63	4	4	4	4	4,00
64	3	3	3	3	3,00
65	5	5	5	5	5,00
66	5	5	3	4	4,25
67	5	5	5	5	5,00
68	3	3	3	3	3,00
69	4	4	4	4	4,00
70	1	2	2	2	1,75
71	2	1	3	3	2,25
72	5	5	5	5	5,00
73	3	3	2	3	2,75
74	4	4	4	3	3,75
75	4	4	4	4	4,00
76	4	3	4	3	3,50
77	3	4	3	3	3,25
78	4	2	4	4	3,50
79	2	2	2	3	2,25
80	5	5	5	5	5,00
81	5	5	5	5	5,00
82	3	3	3	3	3,00
83	5	3	4	3	3,75
84	5	5	5	5	5,00
85	5	3	4	4	4,00
86	4	4	4	4	4,00
87	3	3	3	3	3,00
88	3	3	3	3	3,00
89	5	5	5	5	5,00
90	5	2	3	3	3,25
91	4	4	4	4	4,00
92	3	4	3	4	3,50
93	2	2	3	3	2,50
94	4	4	4	4	4,00
95	4	4	4	4	4,00
96	5	4	4	5	4,50
97	5	5	5	5	5,00

98	4	4	4	4	4,00
99	3	3	3	3	3,00
100	5	5	5	5	5,00
101	5	5	4	4	4,50

4. Entrepreneurial Knowledge

Entrepreneurial Knowledge

No. Respondents	KE1	KE2	KE3	X
1	5	4	5	4,67
2	5	5	4	4,67
3	4	3	4	3,67
4	3	3	4	3,33
5	5	5	5	5,00
6	3	2	2	2,33
7	5	5	4	4,67
8	3	4	3	3,33
9	4	5	5	4,67
10	5	4	4	4,33
11	4	3	3	3,33
12	5	3	4	4,00
13	5	5	5	5,00
14	4	4	4	4,00
15	4	4	4	4,00
16	5	5	4	4,67
17	2	4	2	2,67
18	4	3	3	3,33
19	3	3	3	3,00
20	5	5	5	5,00
21	3	4	3	3,33
22	2	2	2	2,00
23	4	4	4	4,00
24	4	4	4	4,00
25	4	4	4	4,00
26	5	5	5	5,00
27	4	3	3	3,33
28	3	4	4	3,67
29	4	3	3	3,33
30	3	2	3	2,67
31	4	4	3	3,67
32	4	4	4	4,00
33	4	3	3	3,33
34	5	5	4	4,67
35	5	4	4	4,33
36	5	5	5	5,00
37	3	4	3	3,33
38	2	2	2	2,00
39	5	5	5	5,00
40	5	5	5	5,00
41	4	4	4	4,00
42	3	4	3	3,33

43	4	4	4	4,00
44	4	4	3	3,67
45	4	4	4	4,00
46	3	3	3	3,00
47	4	3	3	3,33
48	5	5	5	5,00
49	4	4	4	4,00
50	5	5	5	5,00
51	4	3	3	3,33
52	4	4	4	4,00
53	5	4	4	4,33
54	5	5	5	5,00
55	4	4	5	4,33
56	4	3	4	3,67
57	4	4	4	4,00
58	4	3	3	3,33
59	4	4	4	4,00
60	3	3	3	3,00
61	4	4	4	4,00
62	4	4	5	4,33
63	4	3	4	3,67
64	3	3	3	3,00
65	3	4	4	3,67
66	5	4	4	4,33
67	5	5	5	5,00
68	4	4	3	3,67
69	5	5	5	5,00
70	1	2	2	1,67
71	4	3	3	3,33
72	5	5	5	5,00
73	3	2	2	2,33
74	4	4	4	4,00
75	3	3	3	3,00
76	4	4	4	4,00
77	3	4	3	3,33
78	4	3	4	3,67
79	4	4	5	4,33
80	4	3	3	3,33
81	5	5	5	5,00
82	4	3	4	3,67
83	4	4	4	4,00
84	5	4	4	4,33
85	5	5	5	5,00
86	5	4	3	4,00
87	3	3	3	3,00
88	3	3	3	3,00
89	5	5	5	5,00
90	4	4	4	4,00
91	4	4	4	4,00
92	4	4	3	3,67
93	3	4	3	3,33
94	4	3	3	3,33
95	5	4	4	4,33

96	4	4	4	4,00
97	5	5	5	5,00
98	4	4	4	4,00
99	3	3	3	3,00
100	3	4	3	3,33
101	3	5	3	3,67

5. E-commerce

E - Commerce

No. Respondents	EC1	EC2	EC3	EC4	X
1	5	5	5	5	5,00
2	4	4	4	4	4,00
3	4	4	5	4	4,25
4	4	4	4	4	4,00
5	5	5	5	5	5,00
6	4	4	4	4	4,00
7	5	5	5	5	5,00
8	5	5	5	5	5,00
9	5	5	5	5	5,00
10	4	4	5	4	4,25
11	4	4	3	4	3,75
12	5	5	5	4	4,75
13	5	5	5	5	5,00
14	4	4	4	4	4,00
15	5	5	5	5	5,00
16	5	5	5	5	5,00
17	5	5	5	2	4,25
18	4	4	4	4	4,00
19	3	4	3	3	3,25
20	5	5	5	5	5,00
21	4	4	4	4	4,00
22	5	5	4	5	4,75
23	4	4	4	3	3,75
24	3	4	4	4	3,75
25	4	5	4	3	4,00
26	5	5	5	5	5,00
27	4	4	3	4	3,75
28	4	3	4	3	3,50
29	5	5	5	5	5,00
30	3	3	3	3	3,00
31	4	5	4	5	4,50
32	4	4	4	4	4,00
33	4	5	5	4	4,50
34	5	4	5	5	4,75
35	5	4	4	4	4,25
36	5	5	5	5	5,00
37	4	4	4	4	4,00
38	3	4	4	4	3,75
39	5	5	5	5	5,00
40	5	5	5	5	5,00

41	4	4	4	4	4,00
42	4	4	4	4	4,00
43	5	5	5	5	5,00
44	5	5	5	4	4,75
45	4	4	4	4	4,00
46	4	4	5	4	4,25
47	2	3	3	3	2,75
48	5	5	5	5	5,00
49	4	4	4	4	4,00
50	5	5	5	5	5,00
51	4	4	4	5	4,25
52	4	4	5	4	4,25
53	5	5	5	5	5,00
54	5	5	4	5	4,75
55	5	5	5	5	5,00
56	5	5	5	3	4,50
57	4	4	4	4	4,00
58	5	4	4	4	4,25
59	4	4	4	4	4,00
60	3	3	3	3	3,00
61	5	5	5	4	4,75
62	5	5	5	4	4,75
63	4	4	4	4	4,00
64	3	3	3	3	3,00
65	5	5	5	5	5,00
66	5	5	5	5	5,00
67	2	5	2	5	3,50
68	3	3	3	3	3,00
69	4	4	4	4	4,00
70	3	3	2	2	2,50
71	5	5	5	5	5,00
72	5	5	5	5	5,00
73	4	4	4	4	4,00
74	4	5	4	4	4,25
75	4	4	4	4	4,00
76	4	4	4	4	4,00
77	4	3	4	3	3,50
78	5	5	5	5	5,00
79	5	5	4	5	4,75
80	5	5	5	5	5,00
81	5	5	5	5	5,00
82	4	5	5	5	4,75
83	4	4	4	4	4,00
84	4	5	5	5	4,75
85	5	5	5	5	5,00
86	5	5	5	5	5,00
87	4	4	4	4	4,00
88	4	4	4	4	4,00
89	5	5	5	5	5,00
90	5	5	5	5	5,00
91	4	4	4	4	4,00
92	3	4	3	4	3,50
93	5	5	5	4	4,75

94	4	4	4	4	4,00
95	5	5	5	5	5,00
96	5	5	4	5	4,75
97	5	5	5	5	5,00
98	4	4	4	4	4,00
99	3	3	3	3	3,00
100	3	3	3	3	3,00
101	5	5	5	5	5,00



APPENDIX 3
PROCESSING DATA WITH SPSS 26 VERSION

1. Questionnaire Data Collection Results

Data Collection Result

Description	Total	Percentage
Accepted Questionnaire	101	100%
Qualified Questionnaire	101	100%
Unqualified Questionnaire	0	0%

2. Results Characteristics of Respondents

Gender of Respondent

Gender	Frequency (Person)	Percentage (%)
Male	14	13,9%
Female	87	86,1
Total	101	100,0

Age of Respondent

Age	Frequency (Person)	Percentage (%)
≤ 20 years	32	31,7
21-30 years	69	68,3
Total	101	100,0

University of Respondent

University	Frequency (Person)	Percentage (%)
Universitas Ahmad Dahlan	27	26,7
Universitas Islam Indonesia	35	34,7
Universitas Negeri Yogyakarta	6	5,9
Universitas Pembangunan Negeri Veteran Yogyakarta	33	32,7
Total	101	100,0

Batch of Respondent

Batch	Frequency (Person)	Percentage (%)
2018	79	78,2
2019	3	3,0

2020	19	18,8
Total	101	100,0

3. Descriptive Statistics Analysis

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Income Expectation	101	2.00	5.00	4.0347	.75002
Family Environment	101	1.75	5.00	3.8515	.85160
Entrepreneurial Knowledge	101	1.67	5.00	3.9304	.78528
E-Commerce	101	2.50	5.00	4.2673	.65217
Interest in Entrepreneurship	101	2.00	5.00	4.0101	.60316
Valid N (listwise)	101				

4. Validity Test

Correlations

		X1.1	X1.2	X1.3	X1.4	X1
X1.1	Pearson Correlation	1	.696**	.670**	.692**	.841**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	101	101	101	101	101
X1.2	Pearson Correlation	.696**	1	.594**	.745**	.840**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	101	101	101	101	101
X1.3	Pearson Correlation	.670**	.594**	1	.742**	.823**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	101	101	101	101	101
X1.4	Pearson Correlation	.692**	.745**	.742**	1	.903**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	101	101	101	101	101
X1	Pearson Correlation	.841**	.840**	.823**	.903**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	101	101	101	101	101

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

Correlations

		X2.1	X2.2	X2.3	X2.4	X2
X2.1	Pearson Correlation	1	.654**	.708**	.694**	.856**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	101	101	101	101	101

	Pearson Correlation	.654**	1	.724**	.793**	.890**
X2.2	Sig. (2-tailed)	.000		.000	.000	.000
	N	101	101	101	101	101
	Pearson Correlation	.708**	.724**	1	.878**	.914**
X2.3	Sig. (2-tailed)	.000	.000		.000	.000
	N	101	101	101	101	101
	Pearson Correlation	.694**	.793**	.878**	1	.932**
X2.4	Sig. (2-tailed)	.000	.000	.000		.000
	N	101	101	101	101	101
	Pearson Correlation	.856**	.890**	.914**	.932**	1
X2	Sig. (2-tailed)	.000	.000	.000	.000	
	N	101	101	101	101	101

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

Correlations

		X3.1	X3.2	X3.3	X3
	Pearson Correlation	1	.688**	.779**	.903**
X3.1	Sig. (2-tailed)		.000	.000	.000
	N	101	101	101	101
	Pearson Correlation	.688**	1	.758**	.897**
X3.2	Sig. (2-tailed)	.000		.000	.000
	N	101	101	101	101
	Pearson Correlation	.779**	.758**	1	.929**
X3.3	Sig. (2-tailed)	.000	.000		.000
	N	101	101	101	101
	Pearson Correlation	.903**	.897**	.929**	1
X3	Sig. (2-tailed)	.000	.000	.000	
	N	101	101	101	101

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

Correlations

		X4.1	X4.2	X4.3	X4.4	X4
	Pearson Correlation	1	.826**	.821**	.704**	.926**
X4.1	Sig. (2-tailed)		.000	.000	.000	.000
	N	101	101	101	101	101
	Pearson Correlation	.826**	1	.791**	.736**	.923**
X4.2	Sig. (2-tailed)	.000		.000	.000	.000
	N	101	101	101	101	101

	Pearson Correlation	.821**	.791**	1	.674**	.907**
X4.3	Sig. (2-tailed)	.000	.000		.000	.000
	N	101	101	101	101	101
	Pearson Correlation	.704**	.736**	.674**	1	.863**
X4.4	Sig. (2-tailed)	.000	.000	.000		.000
	N	101	101	101	101	101
	Pearson Correlation	.926**	.923**	.907**	.863**	1
X4	Sig. (2-tailed)	.000	.000	.000	.000	
	N	101	101	101	101	101

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

Correlations

	Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y	
	Pearson Correlation	1	.653**	.491**	.612**	.497**	.466**	.580**	.684**	.564**	.801**
Y.1	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	101	101	101	101	101	101	101	101	101	101
	Pearson Correlation	.653**	1	.465**	.597**	.521**	.534**	.480**	.634**	.680**	.802**
Y.2	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	101	101	101	101	101	101	101	101	101	101
	Pearson Correlation	.491**	.465**	1	.457**	.168	.280**	.286**	.467**	.339**	.539**
Y.3	Sig. (2-tailed)	.000	.000		.000	.092	.005	.004	.000	.001	.000
	N	101	101	101	101	101	101	101	101	101	101
	Pearson Correlation	.612**	.597**	.457**	1	.595**	.503**	.595**	.536**	.587**	.800**
Y.4	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	101	101	101	101	101	101	101	101	101	101
	Pearson Correlation	.497**	.521**	.168	.595**	1	.594**	.508**	.480**	.597**	.753**
Y.5	Sig. (2-tailed)	.000	.000	.092	.000		.000	.000	.000	.000	.000
	N	101	101	101	101	101	101	101	101	101	101
	Pearson Correlation	.466**	.534**	.280**	.503**	.594**	1	.751**	.584**	.543**	.771**
Y.6	Sig. (2-tailed)	.000	.000	.005	.000	.000		.000	.000	.000	.000
	N	101	101	101	101	101	101	101	101	101	101
	Pearson Correlation	.580**	.480**	.286**	.595**	.508**	.751**	1	.602**	.555**	.781**
Y.7	Sig. (2-tailed)	.000	.000	.004	.000	.000	.000		.000	.000	.000
	N	101	101	101	101	101	101	101	101	101	101
	Pearson Correlation	.684**	.634**	.467**	.536**	.480**	.584**	.602**	1	.634**	.809**
Y.8	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	101	101	101	101	101	101	101	101	101	101
	Pearson Correlation	.564**	.680**	.339**	.587**	.597**	.543**	.555**	.634**	1	.806**
Y.9	Sig. (2-tailed)	.000	.000	.001	.000	.000	.000	.000	.000		.000
	N	101	101	101	101	101	101	101	101	101	101
Y	Pearson Correlation	.801**	.802**	.539**	.800**	.753**	.771**	.781**	.809**	.806**	1

Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
N	101	101	101	101	101	101	101	101	101	101	101

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

5. Reliability Test

Reliability Statistics

Cronbach's Alpha	N of Items
.898	4

Reliability Statistics

Cronbach's Alpha	N of Items
.916	4

Reliability Statistics

Cronbach's Alpha	N of Items
.896	3

Reliability Statistics

Cronbach's Alpha	N of Items
.925	4

Reliability Statistics

Cronbach's Alpha	N of Items
.909	9

6. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		101
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.33224766
Most Extreme Differences	Absolute	.072
	Positive	.037
	Negative	-.072
Test Statistic		.072
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- Test distribution is Normal.
- Calculated from data.
- Lilliefors Significance Correction.
- This is a lower bound of the true significance.

7. Multicollinearity test

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.542	.255		2.126	.036		
Income Expectation	.249	.056	.310	4.463	.000	.655	1.527
Family Environment	.137	.051	.194	2.710	.008	.616	1.623
Entrepreneurial Knowledge	.278	.055	.362	5.088	.000	.624	1.602
E-Commerce	.197	.061	.213	3.210	.002	.719	1.391

- Dependent Variable: Interest in Entrepreneurship

8. Heteroscedasticity test

Coefficients ^a						
Model	Unstandardized Coefficients			Standardized Coefficients	t	Sig.
	B	Std. Error	Beta			
1 (Constant)	.227	.152		1.492	.139	
Income Expectation	.042	.033	.155	1.248	.215	
Family Environment	-.021	.030	-.090	-.704	.483	
Entrepreneurial Knowledge	-.040	.033	-.157	-1.231	.221	

E-Commerce	.025	.037	.081	.687	.494
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a. Dependent Variable: ABS_RES

9. Multiple Regression Analysis

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.835 ^a	.697	.684	.33910

a. Predictors: (Constant), E-Commerce, Income Expectation, Entrepreneurial Knowledge, Family Environment

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	25.342	4	6.335	55.097	.000 ^b
	Residual	11.039	96	.115		
	Total	36.381	100			

a. Dependent Variable: Interest in Entrepreneurship

b. Predictors: (Constant), E-Commerce, Income Expectation, Entrepreneurial Knowledge, Family Environment

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.542	.255		2.126	.036
	Income Expectation	.249	.056	.310	4.463	.000
	Family Environment	.137	.051	.194	2.710	.008
	Entrepreneurial Knowledge	.278	.055	.362	5.088	.000
	E-Commerce	.197	.061	.213	3.210	.002

a. Dependent Variable: Interest in Entrepreneurship