



The Effect of Accounting Information Systems and Online Shopping on Impulsive Buying on Shopee E-Commerce Users

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ARTICLE

ABSTRACT

INFORMATION

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The Accounting Information System and online shopping at Shopee e-commerce are transparent so that it can provide consumers with access to some of these accounting systems and can also facilitate transactions and buying and selling activities to be very flexible which can be reached and accessed whenever consumers want, thus encouraging impulsive buying behavior. The purpose of this research is to find out and analyze the effect of Accounting Information Systems and Shopping Online to Impulsive Buying on E-Commerce Shopee Case Studies on Students of the Faculty of Economics and Business, Jenderal Achmad Yani University. The population in this study were 2,231 students of the Faculty of Economics and Business, Jenderal Achmad Yani University and 100 as samples by distributing questionnaires. This research is a quantitative research with nonprobability sampling technique used purposive sampling. The results showed that the Accounting Information System had a positive and significant effect on Impulsive Buying and Shopping Online positive and significant effect on Impulsive Buying. This means that the Accounting Information System and Online Shopping have an effect on Impulsive Buying behavior among Students of the Faculty of Economics and Business, Jenderal Achmad Yani University on e-commerce Shopee. In addition, impulsive buying behavior in students cannot be avoided without awareness by being wise in using online shopping applications or e-commerce. And the average student makes these transactions and purchases without considering time and needs.

Introduction

Technological developments will continue to grow toward more sophisticated technology. Developments in technology, accounting and information technology always go hand in hand. As development technology, all technology activities are

based online. Advances in information technology also affect the scope of accounting, especially in Accounting Information Systems. Accounting Information Systems are known as company activities inherent in each company's transaction cycle. Therefore, with the existence of an Accounting Information System, companies rely on Accounting Information Systems.

A study explains that the relationship between Accounting Information Systems and e-commerce is to avoid the risk of human error. It can allow and make it easier for customers to see inventory directly, carry out inventory now, and order goods according to procedures (Ni'mah 2022). Information systems embedded in e-commerce can increase user productivity. The accounting information system is transparent when users access accounting information.

With the convenience of e-commerce and the development time, a consumer does a lot of transactions and shopping online compared to going directly to the market or market. Consumers can get the product they want in an unlimited time and can access it quickly because the features in e-commerce are transparent and easy to understand.

One of the e-commerce with the most significant users is e-commerce Shopee. The Shopee app is Southeast Asia and Taiwan's leading online shopping platform. Shopee was established in 2015. Shopee is a platform for online shopping that is easy to understand, safe and fast for customers. In early 2022 (Ipsos) released the results of competition in the e-commerce industry, where Shopee ranked first on the four assessment indicators used in the survey.

The information system at Shopee for buyers comprises, among others, order processing facilities that allow consumers to place orders for goods. Then the data obtained from the form shown will determine the amount of payment plus shipping costs. The billing facility includes the payment amount, which will then be recorded in the general ledger. After there is a payment amount for the buyer, immediately process the transaction via transfer or Shopeepay. All orders/booking processes are part of an information system where steps are carried out in stages according to predetermined SOP.

With the many features of the Shopee application offering, it's easy to access customers in transactions and is expected to increase customers to do online shopping. Especially if there is a price offer in a limited time and quantity, so sometimes buyers can do online shopping or transactions based on sheer desire, which is carried out without prior planning (impulsive buying).

With the convenience of online shopping, students, as the younger generation, of course, like to use the practical, effective, and efficient shopping system provided by e-commerce companies. However, impulsive behavior emerges behind this

convenience, not infrequently from students. There is a phenomenon of impulsive buying that students mostly do to teenagers who understand the digital world and have a high desire to shop online (Fauziah 2022). This phenomenon was also experienced by 38 students of the Faculty and Business Economics Jenderal Achmad Yani University. In initial observations, an average of 73.7% of Shopee e-commerce users often shop online suddenly and without planning (Impulsive buying). According to Rook and Fisher, buying behavior is impulsive. It was pushed by a stimulus, namely an online sales and shopping information system, which is a stimulus for consumers to shop online. One stimulus strategy that forms instant purchases is the existence of a transaction system or sales system that is easy to do in online shopping. Women & Minor (2002: 10) defines impulsive buying as a sudden purchase of a product without prior planning. Research conducted by Ni'mah (2022) shows that Impulsive Buying behavior occurs due to factors in the Accounting Information System.

Literature Review

Technology Acceptance Model (TAM)

This study uses the theory of the Technology Acceptance model based on the view from the Davis technology acceptance model, which predicts and describes how technology users will accept and use technology related to user tasks.

The technology acceptance model is used to understand and study human behavior when receiving and using accounting information systems. The purpose of TAM theory is to explain the behavior of information technology users of accounting information systems (Kuswanto, 2016). The information technology and systems considered in this study are accounting information systems and online shopping.

Accounting Information System

An accounting information system is a system that processes collection, stores, records, processes data, and processes accounting to produce information for decision-making. Accounting information systems can create an organization's primary information system and provide information to users who need it to do their jobs. (Romney & Steinbert, 2019:11).

Be found component Accounting Information Systems According to Romney & Steinbart (2019:11), accounting information systems have the following six elements:

1. People who use the system
2. Procedure and instructions which is used to collect, process, and store data
3. Data about the organization and its business activities
4. The software used to process data

5. Information technology infrastructure, including computers, peripheral devices, and communication network devices used in accounting information systems
6. Internal controls and security measures that prepare accounting information system data

It can be concluded that the accounting information system is a collection of resources and subsystems, be they physical or nonphysical, that are interconnected, work well with each other, and aim to provide accounting information for users of the accounting information system.

Online Shopping

Online shopping generally refers to buying goods and services via the internet. Therefore, online shopping is replacing the purchase of goods and services for today's consumers. Online sales are growing very well in terms of service, efficiency, security and popularity. This allows consumers to make direct purchase transactions by simply viewing websites without spending a lot of energy shopping online (Naimah, et al, 2021).

Impulsive Buying

Impulsive buying is when an individual feels the impulse to buy a product without prior planning. This behavior can be caused by two factors: the individual himself and the market (Harmon and Novia, 2016). Impulse buying occurs when a person suddenly experiences a vital and unavoidable desire to buy or own an item or item he wants. In research (Ni'mah, 2022), impulsive buying is a shopping activity carried out spontaneously or without planning or judgment by an individual.

Impulsive buying can also occur because of the benefits of an information system contained in e-commerce and the convenience of shopping that is flexible at this time, and then this can encourage someone to do impulsive buying behavior.

Hypothesis Development

1. The Effect of Accounting Information Systems on Impulsive Buying on Shopee E-Commerce Users

An accounting information system is a collection of information and transaction data regularly, integrated systematically and interconnected with buying and selling issues. The Accounting Information System can provide benefits to its users so that with these benefits, it can increase purchases excessively or gratuitously or without purchase planning can be called impulsive buying.

Also supported by the theory of technology acceptance model (TAM) which describes technology users will accept and use technology, TAM theory is used as a basis for understanding and studying human behavior when receiving and using Accounting Information Systems

H1: Accounting Information Systems affect Impulsive Buying

2. The Effect of Online Shopping on Impulsive Buying in Shopee E-Commerce Users

Online shopping is a consumer process for purchasing goods or products, services or other things from a seller interactively and directly via the internet. Besides being easy to reach, it can be accessed whenever consumers want. With convenience and can be used practically anytime, it can be a driving force for buying behavior for free or without planning, which can be called impulsive buying.

Following the theory of Technology Acceptance Models (TAM) on the perceived ease of technology that can make it easier for users, it is intended to the extent to which people using the system can reduce their efforts to carry out an activity

H2: Online shopping has an effect on Impulsive Buying

3. The Effect of Accounting Information Systems and Online Shopping on Shopee E-Commerce Users

The occurrence of impulsive buying in an individual can be influenced by factors that come from within and from outside. The existence of an Accounting Information System and Online Shopping can be related to someone buying impulsively.

H3: Accounting Information Systems and Online Shopping has an effect on Impulsive Buying

Method

This research method uses a quantitative descriptive method and primary data using a questionnaire through the Google form. This research was conducted at the Faculty of Economics and Business, Jenderal Achmad Yani University. The population in this study was 2,231 active students class 2019-2020 Faculty of Economics and Business, Jenderal Achmad Yani University. Based on the population, the number of samples required in this study is required. The number of samples is determined based on the Yamane formula as follows.

$$n = \frac{N}{1 + N \cdot e^2}$$

Explanation:

n = Number of samples

N = Total population

e = Precision (10% with 90% confidence level).

Based on this formula, the number of samples in this study is obtained as follows:

$$n = \frac{2.231}{1 + 2.231 \times 10\%^2} = 95,71$$

Based on the calculation above, the number of samples from active students 2019 - 2022 Faculty of Economics and Business, Jenderal Achmad Yani University was 95.71, the researchers rounded up to 100 respondents.

This research has fulfilled all the requirements of the validity test, reliability test, classical assumption test, multiple linear regression analysis, coefficient analysis correlation, analysis of the coefficient of determination, and conclusion partial hypothesis testing (t-test) and simultaneous hypothesis testing (f test) are used to determine the effect of each independent variable on the dependent variable. The F-test is used to determine whether the independent variables have an influence big to the dependent variable.

Results and Discussion

Validity Test

Table 1 Validity Test Results

Statement Items	R. Count	R. Table	Assessment
X1.1	0,444	0,361	VALID
X1.2	0,424	0,361	VALID
X1.3	0,499	0,361	VALID
X1.4	0,392	0,361	VALID
X1.5	0,578	0,361	VALID
X1.6	0,631	0,361	VALID
X1.7	0,667	0,361	VALID
X1.8	0,429	0,361	VALID
X1.9	0,528	0,361	VALID
X1.10	0,374	0,361	VALID
X1.11	0,382	0,361	VALID
X2.1	0,437	0,361	VALID
X2.2	0,707	0,361	VALID
X2.3	0,377	0,361	VALID
X2.4	0,495	0,361	VALID
X2.5	0,435	0,361	VALID
X2.6	0,577	0,361	VALID
X2.7	0,468	0,361	VALID
X2.8	0,393	0,361	VALID
X2.9	0,455	0,361	VALID
X2.10	0,623	0,361	VALID

Y1	0,604	0,361	VALID
Y2	0,428	0,361	VALID
Y3	0,558	0,361	VALID
Y4	0,438	0,361	VALID
Y5	0,444	0,361	VALID
Y6	0,655	0,361	VALID
Y7	0,778	0,361	VALID
Y8	0,564	0,361	VALID
Y9	0,617	0,361	VALID
Y10	0,792	0,361	VALID
Y11	0,426	0,361	VALID

Source: Data processed with SPSS, 2023

With a significant value of 5%, it can be seen that the question items on all variables of Accounting Information Systems (X1), Online Shopping (X2), and Impulsive Buying (Y) as a whole have r count values more significant than r tables. So, it can be concluded that the overall variable of the question item is declared valid.

Reliability Test

Table 2 Reliability Test Results

Variable	Cronbach's Alpha	Cronbach's Alpha Based on Stands	N of Items
Accounting information system	.683	.707	11
Online Shopping	.707	.726	10
Impulsive Buying	.793	.806	11

Source: Data processed with SPSS, 2023

Based on Table 2, the Cronbach alpha value for each variable is worth more than 0.60, so it can be said that all variables are reliable. For the Accounting Information System variable (X1), that is $0.683 > 0.60$, Online Shopping (X2), that is $0.707 > 0.60$, and Impulsive Buying (Y) $0.793 > 0.60$.

Classic Assumption Test

Normality Test

Table 3 Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	5.51902961
Most Extreme Differences	Absolute	.085
	Positive	.050
	Negative	-.085
Kolmogorov-Smirnov Z		.848
Asymp. Sig. (2-tailed)		.469
a. Test distribution is Normal.		
b. Calculated from data.		

Source: Data processed with SPSS, 2023

Based on the results of Table 3 above, it can be concluded that the results of the normality test with the Kolmogorov-Smirnov method are $0.469 > 0.05$, so it can be supposed that the residual values are normally distributed.

Linearity Test

Table 4 Linearity Test Results

ANOVA Table							
			Sum of Squares	df	Mean Square	F	Sig.
Impulsive Buying* Online shopping	Between Groups	(Combined)	5094.360	77	66.161	4.647	.000
		Linearity	1537.334	1	1537.334	107.991	.000
		Deviation from Linearity	3557.025	76	46.803	3.288	.211
	Within Groups		313.186	22	14.236		

	Total	5407.546	99			
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Source: Data processed with SPSS, 2023

Based on Table 4, Table 4.14 shows that the significant value of the deviation from linearity is 0.211. This value is greater than the alpha value of 0.05. So, the data you have meets the assumptions of the linearity test.

Test Autocorrelation

Table 5 Test Results Autocorrelation

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.665 ^a	.442	.431	5.57564	2.539
a. Predictors: (Constant), Accounting Information Systems, Online Shopping					
b. Dependent Variable: Impulsive Buying					

Source: Data processed with SPSS, 2023

Based on Table 5, with a sample size of 100 and 2 independent variables, the dU value = 1.69439 and the dL value = 1.65404 are obtained. So, from these results, it can be seen that $1.694439 < 2.530 < 2.305561$. That is, the owned data does not show signs of autocorrelation.

Test Multicollinearity

Table 6 Test Results Multicollinearity

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Accounting information system	.771	1.297
	Online Shopping	.771	1.297

a. Dependent Variable: *Impulsive Buying*

Source: Data processed with SPSS, 2023

Based on Table 6, The results of the multicollinearity test showed that the variable Accounting Information System and Online Shopping was $0.771 > 0.10$, and the VIF value was $1.297 < 10.0$. So it can be concluded that the two variables in this study have fulfilled the test multicollinearity.

Test Heteroscedasticity

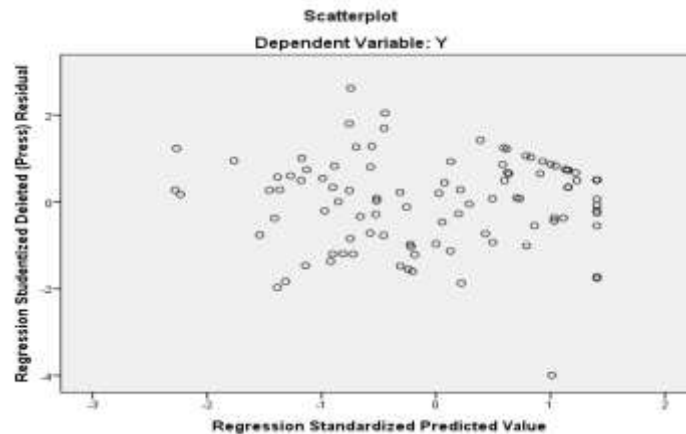


Figure 1 Test Results Heteroscedasticity

Source: Data processed with SPSS, 2023

Based on Figure 1, plots or points are spread evenly without forming a specific pattern. So it can be concluded that your data has no heteroscedasticity symptoms. Or, the data you have already met the test assumptions of heteroscedasticity.

Multiple Linear Regression Analysis

Table 7 Results of Multiple Linear Regression Analysis

Coefficients^a

	Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.490	3.586		.973	.333
	Accounting information system	.473	.090	.453	5.243	.000
	Online Shopping	.400	.109	.317	3.668	.000

a. Dependent Variable: *Impulsive Buying*

Source: Data processed with SPSS, 2023

Based on Table 7, which is the result of multiple regression testing, the regression equation is obtained as follows:

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

$$Y = 3.490 + 0.473 X_1 + 0.400 X_2 + 3.586$$

The multiple linear regression equation can be described as follows:

1. In the equation above, a constant value of 0.3490 is obtained, stating that when the Accounting Information System (X1) and Online Shopping (X2) variables are 0 (zero), the Impulsive Buying (Y) variable value is 3.490
2. The regression coefficient value on the Accounting Information System variable (X1) is 0.473. So it can be interpreted that at each increase of 1 point from the Accounting Information System variable will get an Impulsive Buying (Y) value of 0.473
3. The regression coefficient value for Online Shopping (X2) is 0.400. So it can be interpreted that for every increase of 1 point in the Online Shopping variable, you will get an Impulsive Buying (Y) value of 0.400.

Coefficient Analysis Correlation

Table 8 Coefficient Analysis Results Correlation

Correlations				
		Accounting Information System	Online Shopping	Impulsive Buying
Accounting information system	Pearson Correlation	1	.478**	.604**
	Sig. (2-tailed)		.000	.000
	N	100	100	100
Online Shopping	Pearson Correlation	.478**	1	.533**
	Sig. (2-tailed)	.000		.000
	N	100	100	100
Impulsive Buying	Pearson Correlation	.604**	.533**	1
	Sig. (2-tailed)	.000	.000	

	N	100	100	100
**. Correlation is significant at the 0.01 level (2-tailed).				

Source: Data processed with SPSS, 2023

From the results of data processing obtained test results correlation using the Pearson correlation test. The value of the Pearson correlation between the Accounting Information System (X1) and Impulsive Buying (Y) is 0.604. This value indicates a positive relationship or correlation between Accounting Information Systems and Impulsive Buying. The purpose of the positive correlation relationship is that if the value of the Accounting Information System experiences increases, then the Impulsive Buying value will also increase. Then, the value of 0.604 is in the correlation interval of 0.40 - 0.70, which indicates that the relationship between Accounting Information Systems and Impulsive Buying has a significant relationship.

The Pearson correlation value between the Online Shopping variable (X2) and Impulsive Buying (Y) is 0.533. Where this value indicates a positive relationship or correlation between Online Shopping and Impulsive Buying, the point is, if there is an increase in the value of online shopping, then the value of impulsive buying will also increase. Then, the number of 0.533 is in the correlation interval of 0.40 - 0.70, indicating that the relationship between Online Shopping and Impulsive Buying has a significant relationship.

Analysis of the Coefficient of Determination

Table 9 Analysis Results of the Coefficient of Determination

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.665 ^a	.442	.431	5.57564	1.539
a. Predictors: (Constant), Accounting Information Systems, Online Shopping					
b. Dependent Variable: Impulsive Buying					

Source: Data processed with SPSS, 2023

$$Kd = r^2 \times 100\%$$

$$= (0,442)^2 \times 100\%$$

= 44,2%

These results show that the R Square value is 0.442. This value means that the Impulsive Buying (Y) variable is influenced by the Accounting Information System (X1) and Online Shopping (X2) variables of 44.2%. In contrast, the remaining 55.8% is influenced by other variables not examined.

Partial Hypothesis Test (t-test)

Table 10 Partial Hypothesis Test Results (t-test)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.490	3.586		.973	.333
	Accounting information system	.473	.090	.453	5.243	.000
	Online Shopping	.400	.109	.317	3.668	.000

a. Dependent Variable: *Impulsive Buying*

Source: Data processed with SPSS, 2023

The results of testing the hypothesis for the Accounting Information System variable (X1) obtained the results of a t count of 5.423 > t table of 1.984 and a significant value of 0.00 < 0.05, it can be concluded that there is an Accounting Information System that has a positive and significant effect on Impulsive Buying. And the results of testing the hypothesis for the Online Shopping variable (X2) obtained the t count value of 3.668 > t table 1.984 and a significant value of 0.00 < 0.05. It can be concluded that Online Shopping has a positive and significant effect on Impulsive Buying.

Simultaneous Hypothesis Test (Test f)

Table of Simultaneous Hypothesis Test Results (Test f)

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2392.037	2	1196.018	38.472	.000 ^b

	Residual	3015.509	97	31.088		
	Total	5407.546	99			
a. Dependent Variable: Y Impulsive Buying						
b. Predictors: (Constant), Accounting Information Systems, Online Shopping						

Source: Data processed with SPSS, 2023

Based on the table, results show that the F count value of all independent variables is equal to $38.472 > 3.09$. It can be explained that F count $>$ F table and significant $0.000 < 0.05$, then H_0 is rejected and H_a is accepted, meaning that the Accounting Information System and Online Shopping simultaneously have a positive and significant effect against Impulsive Buying.

Discussion

The Effect of Accounting Information Systems on Impulsive Buying on Shopee E-Commerce Users

Based on the partial hypothesis test (t-test), it is known that for variable Accounting Information System (X1) obtained results mark t count = $5.423 >$ t table = 1.984 and a significant value of $0.000 < 0.05$. This matter means that the Accounting Information System partially has a positive and significant effect on Impulsive Buying (Y). Based on the results of the questionnaires distributed regarding Accounting Information Systems, it can be concluded that the use of Accounting Information Systems can affect Impulsive Buying. That is Shopee e-commerce users, especially students of the Faculty of Economics and Business, Jenderal Achmad Yani University, feel that the Accounting Information System on Shopee e-commerce has influenced or stimulated a feeling of impulsive buying behavior because of the convenience, usefulness, availability, and accuracy time on e-commerce Shopee.

This is also supported by the theory of the Technology Acceptance Model (TAM) this theory describes technology users will accept and use technology, TAM theory is used as a basis for understanding and studying human behavior when receiving and using Accounting Information Systems

Also supported by previous research conducted by Laila Nutfatun Ni'mah (2022). According to him, the Accounting Information System can provide benefits to Shopee e-commerce which can increase the efficiency and effectiveness of its supply chain, one of which is Shopee's customers or e-commerce users to directly access product availability in one of the stores. With these benefits, it can make it easier for

Shopee e-commerce users to make purchases, so that the benefits of the Accounting Information System can increase excessive purchases or impulsive buying.

The Influence of Online Shopping on Impulsive Buying in Shopee E-Commerce Users

Based on the partial hypothesis test (t-test), it is known that for variable Online Shopping (X2) results obtained mark t count = 3.668 > t table = 1.984 and a significant value of 0.000 < 0.05. This means that partially Online Shopping has a positive and significant effect on Impulsive Buying (Y). Based on the results of the questionnaires distributed regarding Online Shopping, it can be concluded that Online Shopping can influence Impulsive Buying. This means that Shopee e-commerce users, especially students from the Faculty of Economics and Business, Jenderal Achmad Yani University, feel that online shopping technology will make it easier for consumers. Specifically, students of the Faculty of Economics and Business to fulfill their needs apart from self-satisfaction because of the convenience, unlimited time, and sufficient quality of information in online shopping so that students feel an urge to shop online.

This is following the theory of Technology Acceptance Models (TAM) on the perception of ease of technology that can make it easier for users to mean the extent to which people using the system can reduce their efforts to carry out an activity. Implemented in Online Shopping which can facilitate one's activities for shopping or making purchases.

This is following previous research conducted by Dela Septiansari and Trisni Handayani (2021) which shows impulsive buying behavior among students who use online shopping applications. This means that online shopping has a positive and significant effect on impulsive buying behavior among students using online shopping applications. In addition, student impulsive behavior cannot be avoided without awareness to be wise in using online shopping applications. Then the average student does online shopping without considering time and needs.

Influence Online Shopping Accounting Information System for Impulsive Buying for Shopee E-Commerce Users

Based on the simultaneous hypothesis test (f test), it is known that the calculated f value is more significant compared to with f table than the value of f count = 38.472 > f table = 3.09 and significant 0.000 < 0.05. This shows that the variable Accounting Information System (X1) and online shopping simultaneously positively and

significantly affect variable impulsive buying (Y). There is a direct relationship between Accounting Information Systems and online shopping with impulsive buying, where these results indicate that there is interest in consumers or Shopee e-commerce users, especially students of the Faculty of Economics and Business, Jenderal Achmad Yani University for the existence of an accounting information system that is transparent for its users, benefits, convenience, availability, quality of information, and time without rush can increase interest and ease of doing online shopping found in e-commerce Shopee makes students of the Faculty of Economics and Business, University of Jenderal Achmad Yani appears feeling, excitement, encouragement and even spontaneous to make purchases.

Conclusion

The independent variables used in this study are Accounting Information Systems and Online Shopping. In contrast, the dependent variable used in this study is Impulsive Buying. Based on the results of the research and discussion that has been done, this study aims to determine the effect of Accounting Information Systems and Online Shopping on Impulsive Buying on E-Commerce Shopee with case studies of active students of the Faculty of Economics and Business, Jenderal Achmad Yani University. The research results show that student Faculty of Economics and Business, Jenderal Achmad Yani University statistical calculations that have been analyzed show that partially and simultaneously online shopping and accounting information systems have a positive and significant effect on Impulsive Buying.

The positive and significant meaning means that there is a direct relationship between the Accounting Information System and Online Shopping with Impulsive Buying, where these results show that there is interest in consumers or Shopee e-commerce users, especially students of the Faculty of Economics and Business, Jenderal Achmad Yani University for the benefits, convenience, availability, quality of information, so that time without rush can add interest and convenience to doing online shopping found in e-commerce Shopee, making students of the Faculty of Economics and Business, Jenderal Achmad Yani University feel, excited, driven even the spontaneity to make a purchase.

The results of this study are expected to be a motivation for conducting research in the future, which is expected to improve the weaknesses and limitations of this study. For future researchers, it is suggested to add indicators or other variables and also choose different objects and locations so that future researchers can provide new knowledge. For future researchers, it is recommended to take more samples. This

aims for better data accuracy in the research, for the next researcher is advised to add more specific criteria to ascertain that the respondent is following the expected standards.

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