INTISARI

Sistem Informasi Akuntansi berbasis *e-commerce* adalah keseluruhan sistem yang dibuat oleh *e-commerce* dalam bertransaksi dengan penggunanya melalui *website* dan aplikasinya dimulai dari proses pemesanan produk, pembelian produk sampai produk diterima oleh pembeli. *Technology Acceptance Model* (TAM) dalam penelitian ini diterapkan sebagai pendekatan dengan variabel independen yaitu *Perceived ease of use, perceived usefulness dan attitude towards using* dalam melihat pengaruhnya terhadap minat penggunaan. Analisis dilakukan secara deskriptif dengan data kuantitatif serta menggunakan uji validitas, uji reabilitas, uji verifikasi asumsi, dan uji hipotesis. Menggunakan kuesioner yang disebar secara online ke 110 responden, memberikan hasil dimana *perceived usefulness* dan *attitude towards using* berhubungan positif dengan minat penggunaan, tetapi *perceived ease of use* yang tidak mempengaruhi minat penggunaan teknologi sistem informasi akuntansi berbasis *e-commerce* yang ada di Tokopedia.

Kata Kunci : *Attitude Towards, e-commerce, Perceived ease of use, Perceived Usefulness, Technology Acceptance Model*

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ABSTRACT

An e-commerce based accounting information system is the entire system created by e-commerce in transacting with its users through its website and its application starts from the product ordering process, product purchase until the product is received by the buyer. Technology Acceptance Model (TAM) in this study is applied as an approach with independent variables namely Perceived ease of use, perceived usefulness and attitude towards using in seeing its effect on usage interest. The analysis was conducted descriptively with quantitative data and using validity test, reliability test, assumption verification test, and hypothesis test. Using a questionnaire distributed online to 110 respondents, giving results where perceived usefulness and attitude towards using are positively related to interest in use, but perceived ease of use does not affect the interest in using e-commerce based accounting information systems in Tokopedia.

Keywords : *Attitude Towards, e-commerce, Perceived ease of use, Perceived Usefulness, Technology Acceptance Model*