

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh *lifestyle*, persepsi manfaat, dan persepsi risiko terhadap minat menggunakan sistem informasi akuntansi berbasis *e-commerce*.

Metode penelitian yang digunakan adalah deskriptif dan verifikatif. Teknik pengumpulan data yang dilakukan melalui data primer. Populasi pada penelitian ini adalah para UMKM Di Rumah Kreatif BUMN Bandung. Jumlah sampel yang diambil sebanyak 50 responden. Teknik sampling menggunakan teknik Probability Sampling dengan menggunakan teknik sampling jenuh. Analisis statistic yang digunakan dalam penelitian ini yaitu *Method Of Succesive Interval (MSI)*, uji validitas, uji reliabilitas, uji asumsi klasik, analisis regresi linier berganda, analisis korelasi berganda, uji parsial, uji kelayakan model dan analisis determinasi.

Hasil penelitian ini menunjukkan bahwa *lifestyle* berpengaruh terhadap minat menggunakan sistem informasi akuntansi berbasis *e-commerce* dengan pengaruh sebesar 25,5%, persepsi manfaat berpengaruh terhadap minat menggunakan sistem informasi akuntansi berbasis *e-commerce* dengan pengaruh sebesar 23,5%, persepsi risiko berpengaruh terhadap minat menggunakan sistem informasi akuntansi berbasis *e-commerce* dengan pengaruh sebesar 13,5%, dan hipotesis secara simultan menunjukkan pengaruh *lifestyle*, persepsi manfaat dan persepsi risiko terhadap minat menggunakan sistem informasi akuntansi berbasis *e-commerce* dengan pengaruh sebesar 62,5%.

**Kata Kunci :** Pengaruh *Lifestyle*, Persepsi Manfaat, Persepsi Risiko Sistem Informasi Akuntansi *E-Commerce*.

## **ABSTRACT**

*This research aims to determine how much influence lifestyle, perceived benefits and perceived risk have on interest in using e-commerce-based accounting information systems.*

*The research method used is descriptive and verification. Data collection techniques are carried out through primary data. The population in this study were MSMEs at the Bandung BUMN Creative House. The number of samples taken was 50 respondents. The sampling technique uses Probability Sampling technique using saturated sampling technique. The statistical analysis used in this research is the Method of Successful Interval (MSI), validity test, reliability test, classical assumption test, multiple linear regression analysis, multiple correlation analysis, partial test, model feasibility test and determination analysis.*

*The results of this research show that lifestyle influences interest in using e-commerce-based accounting information systems with an influence of 25.5%, perceived benefits influence interest in using e-commerce-based accounting information systems with an influence of 23.5%, perceived risk influences interest in using an e-commerce-based accounting information system with an influence of 13.5%, and the hypothesis simultaneously shows the influence of lifestyle, perceived benefits and perceived risk on interest in using an e-commerce-based accounting information system with an influence of 62.5%.*

**Keywords:** *Lifestyle Influence, Perceived Benefits, Perceived Risk of E-Commerce Accounting Information Systems.*