

***ANALYSIS OF FACTORS AFFECTING THE USE OF ACCOUNTING
INFORMATION SYSTEMS BASED ON E-COMMERCE DURING THE COVID-19
PANDEMIC***

(Study on E-commerce Users at UNISDA Lamongan)

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ABSTRAK

This study aims to analyze factors can influence consumers to use an e-commerce based accounting information system during the COVID-19 pandemic. The sample in this study were Lecturers an Students of the Faculty of Economics Accounting, University Islamic Darul 'Ulum Lamongan with a total sample of 91 respondents. This research uses purposive sampling method. The data analysis method used in this research is multiple linear regressions test. The variables used are Perceived Ease of Use, Perceived Usefulness, Trust and Social Influence as independent variables an the Use of E-commerce as the dependent variable. The result of this study are the variables Perceived Ease of Use, Perceived Usefulness and Social Influence partially affect the Use of E-commerce. While the Trust variable partially has no effect on the Use of E-commerce. And simultaneously the independent variables Perceived Ease of Use, Perceived Usefulness, Trust and Social Influence affect the Use of E-commerce.

Keywords : *Perceived Ease of Use, Perceived Usefulness, Trust, Social Influence, PenggunaanE-commerce, COVID-19.*