THE EFFECT OF PERCEPTIONS OF EASE, USEFULNESS, AND TRUST ON THE INTEREST IN USING ACCOUNTING INFORMATION SYSTEMS AMONG TIKTOK SHOP BUSINESS OPERATORS IN THE CITY OF SUKABUMI

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Abstract

This study aims to analyze the effect of perceived ease of use, perceived usefulness, and trust on interest in using AIS and to answer how these three factors influence business actors' decisions to adopt the system. The study uses a quantitative approach with a survey design involving 140 respondents selected through purposive sampling, a 1-5 Likert-scale questionnaire, and multiple linear regression analysis. The results show that perceived ease of use and perceived usefulness have positive, significant effects on interest in using the system, with p-values of 0.000 and 0.002, respectively. Meanwhile, trust had no effect, with a significance value of 0.591. However, the three variables also had a significant impact on interest in using the accounting information system, as indicated by the F test (p = 0.000). These findings contribute to a stronger understanding of technology acceptance factors and provide a practical basis for business practitioners and system developers to improve the system's ease of use and benefits, thereby increasing user interest.

Keywords: Accounting Information System, TikTok Shop, Interest in Use, Perceived Ease, Usefulness, Trust

INTRODUCTION

Interest in using Accounting Information Systems (AIS) is a critical factor supporting the success of digital transformation among business actors, especially small and medium-sized enterprises. This interest reflects the level of desire, readiness, and confidence of business actors in adopting technology-based accounting systems to manage their business financial activities. According to Julianto et al. (2022), the proper implementation of accounting information systems has been proven to increase financial recording efficiency and accelerate business decision-making processes by up to 40%. Therefore, AIS is a key factor in increasing MSME competitiveness in the digital economy era.

One crucial factor that influences interest in using SIA is perceived ease of use. This perception indicates the extent to which business owners consider the system easy to operate, uncomplicated, and not requiring significant effort to learn. For TikTok Shop business owners, especially in the fashion and food sectors, ease of recording transactions, monitoring sales, and managing financial reports is very important.

's (Aulia et al., 2025) research reveals that perceived ease has a positive influence on the interest of TikTok Shop business owners in using digital accounting systems, because the easier a system is to use, the higher the interest in adopting it.

In addition to convenience, perceived usefulness also influences interest in using AIS. This perception reflects the belief of business actors that accounting information systems can provide tangible benefits in improving the efficiency and effectiveness of business management. In the fashion and food sectors on TikTok Shop, business actors need a system that can help manage inventory, calculate profits and losses, and quickly and accurately compile sales reports. Research (Dapubeang et al., 2024) shows that perceived usefulness significantly influences interest in using digital technology, as business actors perceive that the system provides direct benefits for their business operations.

The third factor, which also plays an important role, is trust. Trust is defined as the belief that digital systems are secure, reliable, and capable of protecting data confidentiality. For food and fashion businesses with high transaction volumes, trust in the security of sales data is a decisive factor. (Ulil Albab et al., 2023) states that trust has a significant influence in encouraging the adoption of e-commerce-based accounting information systems, because users will only utilize the system if they are confident in its reliability and security.

The growing digital commerce activity in Indonesia further underscores the importance of this research. According to Databoks (Ahdiat, 2024), TikTok has more than 125 million monthly active users in Indonesia, with more than 5 million businesses using the TikTok Shop feature. In 2025, the number of active TikTok users increased to 157.6 million as of July 2024, and the platform recorded a Gross Merchandise Value (GMV) of US$ 6.20 billion, making Indonesia the second-largest TikTok Shop market in the world after the United States (Kompas.com, 2025). This increase was further strengthened after the integration of TikTok Shop with Tokopedia in 2024–2025, during which MSME transaction volume increased by 27% compared to the previous year (Ministry of Trade of the Republic of Indonesia, 2025).

Despite its rapid development, this has not been fully matched by the readiness of all business actors to adopt digital accounting systems. According to a survey by the Indonesian Information Systems Association (ASII, 2025), only about 38.5% of businesses in the e-commerce sector have used SIA, while, according to Yahya (2024), more than 60% of MSMEs still rely on manual recording. Low digital literacy and concerns about data security are the main factors hindering the use of such systems. This phenomenon is also evident in developing areas, such as Sukabumi.

Table 1 Online business operators in Sukabumi City

Description	Number	Percentage
Fashion (Clothing, Accessories, Shoes, etc.)	127	59.35%
Food and beverages	87	40.65%

Source: Sukabumi City SME Agency 2024

According to data from the UMKM office, the fashion sector has the highest number of sellers, followed by the food and beverages sector. Therefore, of the total of 214 online businesses in Sukabumi City, approximately 127 (59.35%) are engaged in the fashion sector, while approximately 87 (40.65%) are engaged in the food and beverage sector. Many local businesses—such as sellers of thrift clothing, hijabs, snacks, and homemade food—use TikTok Shop to promote and sell their products. Based on field findings, most online businesses in Sukabumi are run by people of productive age (20–40 years old) with educational backgrounds ranging from secondary to higher education. In terms of gender, women dominate the fashion and food sectors, while men are more prevalent in electronics and accessories. The Sukabumi City Government also reported that in 2023, around 500 MSME entrepreneurs participated in digital marketing training, and the majority used TikTok Shop as their primary platform (KDP KOTA SUKABUMI, 2023).

Although the opportunities available are considerable, some businesses in this sector still face various challenges. First, low digital accounting literacy means that many businesses still record transactions manually. Second, a limited understanding of technology means that some businesses, especially those aged 35 or older, find it challenging to use the features of application-based SIA. Third, there are still doubts about the security of digital financial data as cybercrime cases increase by 18% in 2024–2025 (BSSN, 2025). These conditions illustrate the gap between the scale of digital opportunities and business actors' ability to make the most of accounting technology.

Several previous studies have yielded inconsistent results , showing that perceptions of ease, usefulness, and trust significantly influence interest in using SIA among TikTok Shop users in Garut Regency. However, Dyah Prameswari et al. (2025) reported different results, stating that perceptions of ease of use did not significantly influence interest in use. The inconsistency of these findings indicates a research gap that warrants further investigation, particularly in the context of Sukabumi City's socio-economic conditions and the characteristics of the fashion and food sectors, which exhibit distinct user behaviors.

Based on this background, this study aims to analyze the influence of perceived ease of use, perceived usefulness, and trust on the interest in using accounting information systems among TikTok Shop business owners in Sukabumi City, with a focus on the fashion and food sectors. This study is expected to contribute, both theoretically and practically, to MSME entrepreneurs, local governments, and digital platform developers by improving literacy and encouraging the adoption of technology-based accounting systems at the local level.

LITERATURE REVIEW

Interest in Using Accounting Information Systems (Y)

Interest in use is understood as a person's psychological drive to continue using a system, which is formed from the belief that the system is easy to use, helpful, and reliable (Davis, 1989). In the context of AIS, interest in use refers to business actors' desire to use digital systems for financial recording, reporting, and analysis. (Virginia & Puspitasari, 2023) state that this interest arises because the system is considered to simplify work, is safe to use, and provides tangible benefits for businesses. Meanwhile, Ulil Albab et al. (2023) emphasize that the interest in using AIS among MSME actors reflects their willingness to adopt e-commerce-based accounting technology in their daily business activities. The dimensions of interest in using AIS include three main aspects: interest, sustainability of use, and user recommendations. Interest indicates the extent to which users want to try and utilize AIS, sustainability describes the desire to continue using it consistently, while recommendations reflect the willingness of users to recommend AIS to others because of the positive experiences they have had (Deananda et al., 2020; Virginia & Puspitasari, 2023).

Perceived ease (X2)

Perceived ease of use is defined as the extent to which a person believes that using an information system does not require significant effort. If the system is easy to understand, access, and use, users will feel comfortable, thereby encouraging use. (Ian Arbatona et al., 2023) explains that perceived ease of use is an important factor in the adoption of AIS in MSMEs because business actors tend to choose systems that are simple, easy to use, and efficient. Research (Aulia et al., 2025) also shows that ease of use, ease of access, and simple transaction processes influence interest in using e-commerce-based ISA on TikTok Shop. Based on (Aulia et al., 2025; ian arbatona et al., 2023), the perception of ease consists of three main dimensions, namely: ease of use of the system (easy to understand and learn), accessibility of the system (accessible anytime and anywhere), and simplicity of the transaction process (easy flow, minimizes errors, and speeds up user work).

Perceived usefulness (X2)

Perceived usefulness is defined as the belief that using a system can improve performance in business activities (Davis, 1989). A person will be more likely to adopt a system if it is considered valid and provides added value. (Rahmawati & Nasih, 2022) explain that perceived usefulness is an important factor that influences interest in using AIS because digital systems have been proven to improve the efficiency and accuracy of accounting work. Based on (Aulia et al., 2025; Deananda et al., 2020), the dimensions of perceived usefulness include system effectiveness (helping to achieve faster and more accurate results),

business efficiency (saving time, energy, and costs), and benefits to business performance (increasing productivity, decision making, and competitiveness).

Trust (X3)

Trust is the belief that a system can work reliably and securely and maintain the confidentiality of user data. In digital systems, trust is crucial because it relates to data security and transaction validity. (Faradila & Kurniawanto, 2025) state that trust in e-commerce systems includes confidence in transaction security, privacy protection, and service reliability. (Ulil Albab et al., 2023) Also emphasize that trust is a significant factor influencing business actors' interest in using e-commerce-based ISAs, especially among MSMEs that are sensitive to the risk of financial data leaks. Based on (Aulia et al., 2025; Ulil Albab et al., 2023), trust in ISA can be seen from three dimensions: system security (protection of data and transactions from threats), privacy and confidentiality (confidence that data will not be misused or leaked), and system reliability (stable, accurate, and consistent in performing functions).

RELATIONSHIP BETWEEN VARIABLES

Perceived Ease (X1) and Interest in Using SIA (Y)

Perceived ease of use has been proven to influence a person's intention to use a system. Research (Aulia et al., 2025; Deananda et al., 2020) shows that perceived ease of use has a positive and significant effect on interest in using e-commerce-based IS. These findings align with Ulil Albab et al. (2023) and Virginia & Puspitasari (2023), which confirm that the easier the system is to use, the greater users' interest in it. In the context of TikTok Shop business actors, if the ISA is perceived as easy to understand and operate, and has a simple transaction process, there will be a strong interest in using it.

H1: Perceived ease of use has a positive effect on the interest in using accounting information systems among TikTok Shop business owners in Sukabumi City.

Perceived usefulness (X2) with interest in using AIS (Y)

Perceived usefulness refers to the extent to which a system provides tangible benefits to its users. Research (Febrianti & Herawati, 2024; Komang Apriadi & Julianto, 2022) shows that perceived usefulness positively influences usage interest, as systems perceived as beneficial encourage users to continue using them. Similar findings from Putri et al. (2025) indicate that accounting systems can improve business performance and supervision, while Mariam et al. (2021) emphasize that the added value of the system increases the intention to use it. However, Ulil Albab et al. (2023) note that the influence of perceived

usefulness can vary depending on user needs. Among TikTok Shop business owners, the greater the benefits of AIS in improving business efficiency and performance, the greater the interest in using it.

H2: Perceived usefulness has a positive effect on the interest in using accounting information systems among TikTok Shop business owners in Sukabumi City.

Trust (X3) with interest in using AIS (Y)

Trust is an important factor in the acceptance of digital information systems. (Dyah Prameswari et al., 2025) states that confidence in the security and reliability of the system has a positive effect on interest in using the application. This finding aligns with Aulia et al. (2025) and Deananda et al. (2020), who show that trust has a positive and significant effect on interest in using e-commerce-based ISA. (Pratama et al., 2024). They also found that a sense of security in transactions increases interest in using digital financial applications. In addition, Faradila & Kurniawanto (2025) and Ulil Albab et al. (2023) emphasized that trust in e-commerce systems significantly influences the intention to use ISAs. In the context of TikTok Shop, the higher the perceived security, data protection, and system reliability, the greater the interest of business actors in using it.

H3: Trust positively affects the interest of TikTok Shop business owners in Sukabumi City in using accounting information systems.

Perceived Ease, Perceived Usefulness, and Trust Simultaneously Affect Interest in Using Accounting Information Systems (AIS)

Research (Aulia et al., 2025) shows that perceived ease of use, perceived usefulness, and trust collectively have a significant effect on interest in using e-commerce-based SIA. In line with Virginia & Puspitasari (2023), who state that the combination of these three variables simultaneously affects interest in using SIA. Ease of use makes users feel comfortable, usefulness provides tangible benefits, and trust fosters a sense of security. In the context of TikTok Shop business owners, if the SIA is easy to operate, beneficial for business, and secure and trustworthy, then these three factors will collectively strengthen user interest.

H4: Perceptions of ease, perceptions of usefulness, and trust simultaneously have a significant effect on the interest in using accounting information systems among TikTok Shop business actors in Sukabumi City.

Research model

Based on the hypotheses presented above, the conceptual framework can be described as follows.
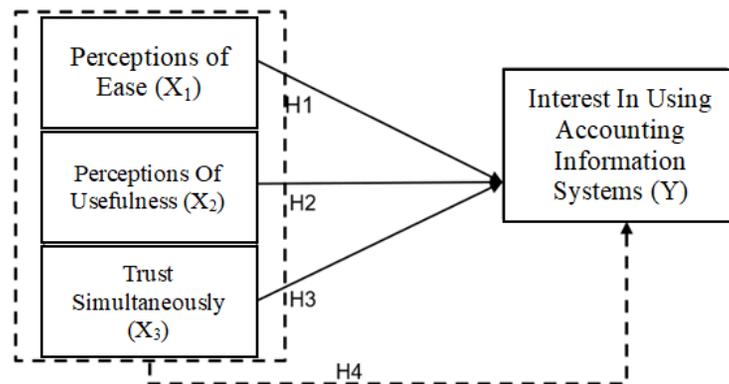
Figure 1 Research Model

METHOD

Location, Research Population, and Sample

This research was conducted in the city of Sukabumi. The population in this study was MSMEs selling online in the city of Sukabumi. Based on data from the MSME office, there were 214 MSMEs. The sample size was determined using the Slovin formula

$$n = \frac{N}{1+N(e)^2} = \frac{214}{1+214(0,05)^2} = \frac{214}{1+214+0,025} = \frac{214}{1+0,535} = \frac{214}{1,535} = 140$$

Resulting in a sample size of 140 people. The sampling technique used was purposive sampling.

Research Analysis Tools

This research instrument used a questionnaire compiled based on the operational definitions of the variables, namely perceived ease (X_1), perceived usefulness (X_2), trust (X_3), and interest in using accounting information systems (Y). Each variable is broken down into several indicators and formulated as statements using a 5-point Likert scale, ranging from 1 = strongly disagree to 5 = strongly agree. Overall, the questionnaire consists of 12 statements, with each variable having three statements. The questionnaire was distributed to TikTok Shop business actors in Sukabumi City who had been using the platform for at least three months. The data obtained were then analyzed using SPSS.

Data Analysis Method

This study uses a quantitative approach, which is a method that involves collecting and analyzing numerical data to answer research questions or test established hypotheses (Sugiyono, 2023). Through this approach, the study aims to identify and examine the causal relationship between independent variables,

namely perceived ease, perceived usefulness, and trust, and the dependent variable, namely interest in using the Accounting Information System.

The data obtained was analyzed using multiple linear regression. This analysis aimed to test the effect of independent variables on dependent variables, both partially and simultaneously. That is, the assumption test. classical assumptions, such as the normality, multicollinearity, and Heteroscedasticity Test. In addition, the Persial Model Suitability Test (t-test), the Simultaneous Model Suitability Test (F-test), and the Coefficient of Determination.

RESULTS AND DISCUSSION
Demographics

Based on data obtained from 140 respondents who met the criteria through an online questionnaire using Google Forms, it can be seen that the largest age group was in the 20-25 age range with 79 people (56.4%), followed by 35 people (25%) aged >25 years, 17 people (12.1%) aged 18-20 years, and 9 people (6.4%) aged 18 years.

Table 2 Respondents by age

Age	Percentage
18 years	6.4
18-20	12.1
20-25 years	56.4
>25 years	25

Source: 2025 data processing results

Based on Table 3, the most sold product type is fashion products, including clothing, accessories, and shoes, with a 60% share. Meanwhile, 40% of respondents sell food and beverage products.

Table 3 Product Types Sold on TikTok Shop

Description	Frequency	Percentage
Food and beverages	56	40
Fashion (Clothing, Accessories, Shoes, etc.)	84	60

Source: 2025 data processing results

As shown in Table 4, most TikTok Shop business owners have been using the platform for quite some time. As many as 32.1% of respondents have been using TikTok Shop for more than 1 year, 27.9% for 7–12 months, 30% for 3–6 months, and only 10% for less than 3 months. These findings indicate that the majority of respondents have sufficient experience in utilizing TikTok Shop as a business platform, thereby demonstrating an understanding of the system, its features, and the use of information systems in their business activities.

Table 4 Duration of using TikTok Shop as a business platform

Description	Frequency	Percentage
< 3 months	14	10
3–6 months	42	30
7–12 months	39	27.9%
> 1 year	45	32.1

Source: 2025 data analysis

Furthermore, the majority of TikTok Shop business owners use this platform every day to sell their products, namely 101 respondents (72.1%). A total of 30 respondents (21.4%) use TikTok Shop 3–5 times a week, and 9 respondents (6.4%) only 1–2 times a week. No respondents use it less than once a week. These findings indicate that the utilization rate of TikTok Shop as a business medium is very high, reflecting a strong dependence and interest in using the platform as a business tool.

Table 5 Frequency of TikTok Shop Use for Selling

Description	Frequency	Percentage
Every day	101	72.1
3-5 times a week	30	21.4
1-2 times a week	9	6.4%
Rarely (>1 time per week)	0	0

Source: 2025 data processing results

Descriptive Analysis

Table 6. Descriptive Statistical Analysis Results

Variable	N	Min	Max	Mean	Std. Deviation
Perceived ease	140	5	15	13.3714	1.55171
Perceived usefulness	140	9	15	12.6214	1.35958
trust	140	9	15	12.9071	1.31891
Interest in using information systems	140	9	15	12.8357	1.36034
Valid N	**140**				

Source: processed data 2025

Based on the descriptive analysis results in Table 6, the number of respondents (N) for all variables is 140. The minimum value for the Perception of Ease (X1) variable is 5.00, while Perception of Usefulness (X2), Trust (X3), and Interest in Using Accounting Information Systems (Y) have a minimum value of 9.00. The maximum value across all variables is 15.00, indicating that respondents tend to give high ratings to

all research indicators. The high average values indicate that, in general, respondents have a positive perception of the research variables. The mean values for each variable are X1 = 13.3714, X2 = 12.6214, X3 = 12.9071, and Y = 12.8357, indicating that, on average, respondents are in the high category. Meanwhile, the standard deviation values range from 1.31 to 1.55, indicating a relatively homogeneous distribution close to the mean.

Classical Assumption Test

Normality Test

The normality test is part of the classical assumption test for multiple linear regression, which assesses whether the model residuals are normally distributed. Residual normality is important because it indicates that the regression model meets the parametric statistical assumptions, allowing the results of the t-test and F-test to be interpreted validly (Sumardiyono, 2023).

Table 7 Kolmogorov-Smirnov Classical Assumption Test

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			140
Normal Parameters [a, b]	Mean		0.00000
	Std. Deviation		0.66198607
Most Extreme Differences	Absolute		0.112
	Positive		0.083
	Negative		-0.112
Test Statistic			0.112
Asymp. Sig. (2-tailed)			.000[c]
Monte Carlo Sig. (2-tailed)	Sig.		.053[d]
	99% Confidence Interval	Lower Bound	0.047
		Upper Bound	0.058

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10,000 sampled tables with starting seed

2,000,000.

Source: Results of data processing 2025

In Table 9, Normality Test, the Asymp. Sig. (2-tailed) value is 0.000, which is less than 0.05. Traditionally, this indicates that statistically, the residual data is not normal when viewed only from the Asymp. Sig. (2-tailed) value. However, according to Permatasari et al. (2025), when the Asymp. Sig. If the value from the Kolmogorov-Smirnov test is below 0.05, the Monte Carlo approach can be used because it is more accurate and less sensitive to large sample sizes. The study shows that a Monte Carlo Sig. A value greater than 0.05 indicates that the residual data are approximately normally distributed.

Based on the output, the Monte Carlo Sig. (2-tailed) value of 0.053 > 0.05 indicates that the residuals are normally distributed according to the Monte Carlo test. This result is consistent with graphical tests such as the histogram and the standard probability plot (P-P Plot), which show a residual distribution pattern that approximates a standard curve and points that lie on the diagonal line. Therefore, based on the Monte Carlo alternative approach, the assumption of residual normality is consideredfulfilled in this study.
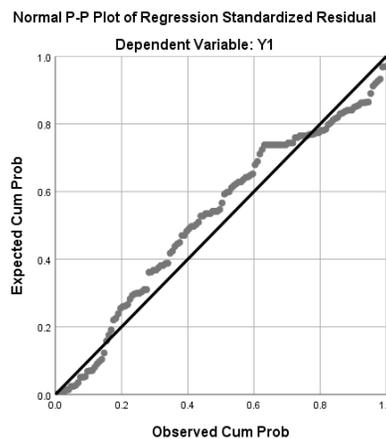

Figure 2. Normal P-P Plot

The Normal P-P Plot shows that the residual points are scattered around the diagonal line.(Sim et al., 2024) states that when the points on the P-P Plot are close to the diagonal line, the residuals are normally distributed. This pattern indicates that the observed residual probability distribution is close to the expected normal distribution. Therefore, the residuals in the regression model are normally distributed.

Multicollinearity Test

Table 8 Multicollinearity Test

Variable	Tolerance	VIF	Description
Perceived ease (X1)	0.968	1.033	No multicollinearity
Perceived usefulness (X2)	0.988	1.012	No multicollinearity
Trust (X3)	0.971	1.030	No multicollinearity

Source: 2025 data processing results

Based on the multicollinearity test, the tolerance values for perceived ease (0.968), perceived usefulness (0.988), and trust (0.971) are all > 0.10, and the VIF values are 1.033, 1.012, and 1.030, respectively, which are still below 10. Thus, the regression model does not experience multicollinearity, so the independent variables are independent, and the model is suitable for further analysis. This criterion is consistent with Hair et al. (2021) and Gujarati & Porter (2009), which state that multicollinearity does not occur if the tolerance is > 0.10 and the VIF is < 10.
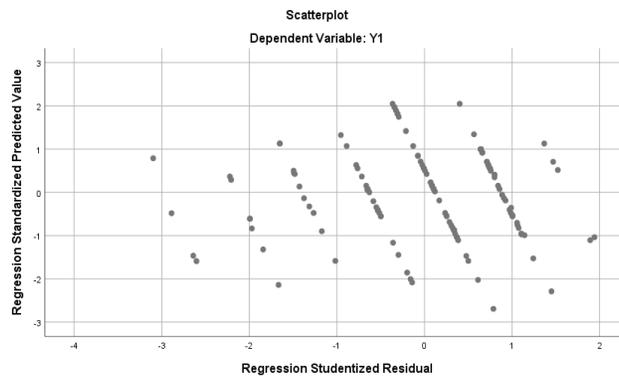
Heteroscedasticity Test

Figure 3 Heteroskedasticity Test Results

Source: 2025 data processing results

Based on Figure 4, the residual points appear to be scattered randomly, do not form a specific pattern, and neither converge nor diverge systematically. The points are also scattered above and below the zero axis. According to Farrar et al. (2025), a regression model is free of heteroscedasticity if the scatterplot shows a random distribution of residuals with no particular pattern. Thus, the regression model in this study does not exhibit heteroscedasticity, the residual variance is homogeneous, and the model is suitable for further analysis.

Multiple Linear Regression Test

Multiple linear regression is a statistical analysis technique used to determine the linear relationship between one dependent variable and two or more independent variables. According to Sun et al. (Irawan et al., 2025), multiple linear regression is used to see the magnitude of the influence of independent variables on the dependent variable. This method not only assesses the simultaneous influence, but also the partial contribution of each variable.

Partial Model Feasibility Test (T-test)

Table 9 Results of the Partial Model Feasibility Test (T-Test)

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	8.549	0.866		9.873	0.000
	Perceived ease	0.173	0.043	0.317	4.022	0.000
	Perceived usefulness	0.132	0.042	0.245	3.137	0.002
	Confidence	0.024	0.044	0.042	0.539	0.591
a. Dependent Variable: Interest in using Accounting Information Systems						

Source: 2025 data processing results

Based on the t-test results in Table 11, the Perceived Ease variable sig significant. value of 0.000 < 0.05, and the perceived usefulness has a sig. value of 0.002 < 0.05, so it can be concluded that Perceived Ease and Perceived Usefulness have a significant effect on Interest in Using Accounting Information Systems (Y). Meanwhile, trust has a sig. value of 0.591 > 0.05, so it is declared to have no significant effect on Interest in Using Accounting Information Systems. Thus, the first and second hypotheses are accepted, while the third hypothesis is rejected.

Simultaneous Model Feasibility Test (F Test)

The F test is used to determine whether all independent variables simultaneously affect the dependent variable (Sureiman & Mangera, 2020). The regression model is considered feasible if the significance value (Sig.) is < 0.05, indicating that the model can be used as a whole.

Table 10 Results of the Simultaneous F-Test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	f	Sig.
1	Regression	13,568	3	4,523	10,098	,000[b]
	Residual	60,913	136	0.448		
	Total	74,481	139			

Source: 2025 data processing results

Based on the F-test results in Table 12, an F value of 10.098 was obtained with a significance value of $0.000 < 0.05$. It indicates that the variables of Perceived Ease, Perceived Usefulness, and Trust simultaneously have a significant effect on Interest in Using Accounting Information Systems. Thus, the regression model is suitable for research.

Determination Coefficient Test (R²)

Table 11. Results of the Determination Test (R^2)

Model Summary[b]				
Model Summary[b]	R	R Square	Adjusted R-Square	Standard Error of the Estimate
1	0.427[a]	0.182	0.164	0.66925
a. Predictor: (Constant, trust, perceived usefulness, perceived ease of use)				
b. Dependent Variable: Interest in Using Accounting Information Systems				

Source: 2025 data processing results

Based on Table 11, the R-Square value of 0.182 indicates that Perceived Ease, Perceived Usefulness, and Trust together explain 18.2% of the variance in Interest in Using Accounting Information Systems. In comparison, 81.8% is explained by other factors outside the scope of this study. The Adjusted R-Square value of 0.164 reinforces that the contribution of these three variables remains consistent after adjusting for the sample size.

DISCUSSION

Perceived ease significantly affects interest in using the information system.

The first hypothesis (H1) posits that ease perception has a positive and significant effect on interest in using accounting information systems among TikTok Shop business actors in Sukabumi City. It is proven by a significance value of $0.000 < 0.05$, so H1 is accepted. This finding aligns with the Technology Acceptance Model (TAM), which posits that ease of use increases the likelihood of adopting technology. The easier the AIS is to understand and operate, the higher the interest in its use. These results support the research by Aulia et al. (2025) (Virginia & Puspitasari, 2023), but differ from Dyah Prameswari et al.

(2025), who found that ease of use perception did not have a significant effect, possibly due to differences in respondent characteristics and system usage needs.

Perceived usefulness has a significant effect on interest in using accounting information systems.

The second hypothesis (H2) shows that perceived usefulness has a positive and significant effect on the interest in using accounting information systems among TikTok Shop business actors in Sukabumi City. The significance value of 0.002 (< 0.05) indicates that H2 is accepted. The higher the perceived usefulness of AIS, the higher the interest in its use. This finding supports TAM, which states that perceived usefulness is a major factor in technology acceptance because it increases effectiveness and efficiency. These results are in line with (Ian Arbatona et al., 2023; Rahmawati & Nasih, 2022), but differ from (Ulil Albab et al., 2023), who found a non- significant effect, possibly because users have not optimally utilized the technology or have not yet felt its direct benefits.

Trust Does Not Significantly Affect Interest in Using Accounting Information Systems

The third hypothesis (H3) states that trust does not have a significant effect on the interest in using accounting information systems among TikTok Shop business actors in Sukabumi City, with a significance value of 0.591 > 0.05; thus, the hypothesis is rejected. It indicates that the level of trust in the system's security and reliability has not been sufficient to encourage adoption, because business actors prioritize the system's direct benefits and ease of use. This finding differs from that of Deananda et al. (2020), who found a significant effect, but it aligns with Andryawan et al. (2025), who found that trust has no effect because users focus more on the system's benefits than on trust.

Perceptions of Ease, Perceptions of Usefulness, and Trust Simultaneously Have a Significant Effect on Interest in Using Accounting Information Systems Among TikTokshop Business Operators in Sukabumi City

The fourth hypothesis (H4) states that Perceived Ease, Perceived Usefulness, and Trust simultaneously have a significant effect on the Interest in Using Accounting Information Systems among TikTok Shop business actors in Sukabumi City. Based on the F test results, an F value of 10.098 with a significance level of 0.000 (< 0.05) was obtained, so H4 was accepted. It means that, collectively, the three independent variables have a significant effect on usage interest, even though trust does not have a partial effect. This finding aligns with the research by Virginia and Puspitasari (2023) and Ulil Albab et al. (2023), which indicates that the simultaneous effect can remain significant because the variables complement one another in shaping system usage interest.

CONCLUSION

Based on the research results discussed above, perceptions of ease and usefulness have a positive, significant effect on interest in using accounting information systems among TikTok Shop business owners in Sukabumi City. It shows that the easier and more useful the system is perceived to be, the higher the interest of business owners in using it. Meanwhile, trust does not have a significant effect on interest in using the system, indicating that security and reliability are not yet major factors in the decision to use it, compared to perceived ease and benefits. However, the simultaneous presence of perceived ease of use, perceived usefulness, and trust collectively exerts a significant influence on the interest in using the accounting information system. Thus, business owners' interests are not shaped by a single factor but are the result of a careful consideration of all three variables.

Further research is recommended to expand the research object beyond TikTok Shop business actors in Sukabumi City, to include other regions, thereby making the results more generalizable. Subsequent researchers may also include additional variables, such as technology experience, system support, social factors, and environment, to obtain more comprehensive results. In addition, the use of different research methods, such as interviews or qualitative approaches, can provide a more in-depth picture of future interest in accounting information systems.

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