The Influence of Accounting Information System, Flash Sale and Discount on Impulse Buying Behavior (Survey on Shopee Users In Garut Regency)

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Abstract. *This research aims to determine how the effect of accounting information system, flash sale, and discount on impulse buying behavior on Shopee users in Garut Regency. The method in this study uses quantitative descriptive methods. Data collection techniques using literature studies and questionnaires distributed to 100 respondents using purposive sampling techniques. This study uses Structural Equation Modelling – Partial Least Square (SEM-PLS) analysis using smartPLS 3 software. The result of this study show that accounting information system have a negative and insignificant effect on impulse buying behavior, while flash sale and discount have a positive and significant effect on impulse buying behavior.*

Keywords: *Accounting Information System, Discount, Flash Sale, Impulse Buying.*

Introduction

Now technology has become a basic need for people in carrying out their activities (Sanjaya & Candraningrum in Purwatiningsih et al, 2023). The increasingly sophisticated science and technology can make all human work easier to do. One of them can use facilities to carry out daily activities such as online shopping and do other things such as communicating, learning, doing business, and others. As of January 2023, Indonesia had 213 million internet users, according to *We Are Social*, or 77% of the total population. This shows that most Indonesians have used the internet to help them in doing various activities. Technological developments that occur seem to greatly affect business, especially in the e-commerce sector in Indonesia. Indonesia is even the highest user of e-commerce services in the world in a survey conducted in April 2021 by *We Are Social*, where of all internet users in Indonesia, 88.1% use it to access e-commerce services. Shopee is the most popular online shopping. According to a survey conducted by *Populix*, with 158 million visits in the first quarter of 2023 and 167 million in the second, the Shopee app was able to take the lead in Indonesian e-commerce.

Technology continues to develop towards more sophisticated technology. Where information technology, accountancy, and technological advancements will always coexist. Thus, the scope of accounting is likewise impacted by information technology advancements, particularly in accounting information systems. In the meantime, the accounting information system is referred to as the business's operations that are a part of every business's transaction cycle (Safitri & Rahmah, 2023). Accounting information systems play an important role in recording and tracking financial transactions related to online purchases. Accounting information systems generates financial reports that show user's shopping activities such as discount usage and participation in flash sale. With this information, it can influence user's impulse buying decisions and the growth of e-commerce business (Ni'mah, 2022). Accounting information systems can provide benefits to its users so that it can generate desire to make impulse purchases or unplanned purchases (Safitri & Rahmah, 2023).
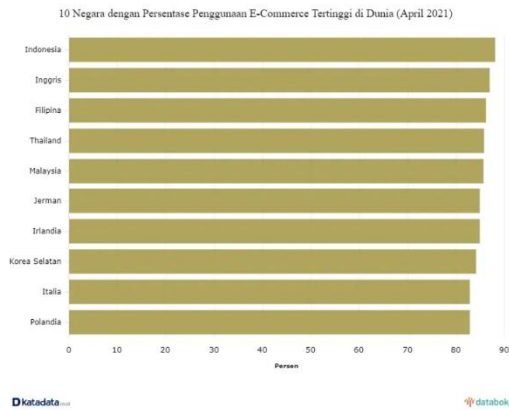
Figure 1. 10 Countries with the highest E-commerce usage in the world in 2021
Source: databoks.katadata.co.id

According to the Digital 2022 Global Overview Report, Thailand is a country whose population loves to shop online. Then there is South Korea as the second-ranked country whose population loves to shop online. In third place is Mexico and followed by Turkey in fourth place. Meanwhile, Indonesia with a percentage of 36 percent is in fifth place from countries whose population loves to shop online. The phenomenon in this study is the high level of impulse buying in Indonesia, both due to promotions or discounts and the consumerist lifestyle of its people. This can be seen from various surveys regarding impulse buying behavior in Indonesia, including, based on a survey conducted by Populix (2022) stating that as many as 68% of consumers in Indonesia admitted to having made impulsive purchases, a similar thing was stated by Katadata in a survey it conducted in 2021 that as many as 75% of consumers in Indonesia had made impulsive purchases in the past year. In 2020, iPrice also conducted a similar survey and the results showed that 53% of consumers in Indonesia made impulse purchases when shopping online. Meanwhile, Ipsos (2018) found that 79% of consumers in Indonesia admitted to making impulse purchases more often when there were discounts or promotions. Not only that, a global survey conducted by Blackbox Research and Toluna (2020) showed that Indonesia is ranked third in the country with the highest impulse buying rate in the world after Mexico and Russia. In addition, according to a study conducted by Mastercard (2019), it was found that Indonesia is ranked fifth for the country with the highest impulse buying rate in Asia Pacific. Finally, Populix in 2022 conducted a survey which found that 68% of consumers in Indonesia admitted to having made impulse purchases, this figure is higher than Malaysia (62%), Singapore (60%), and Thailand (64%).

The number of competitors in the online industry has led to increasingly fierce competition. After discounts and promotions are no longer effective to attract customers, online sellers now use a new term to offer lower prices known as flash sale (Darwipat et al, 2020). Flash sale is a strategy of selling a special product at a lower price than the actual price within a very short time, of course. Due to the promotion, a person with a high shopping spirit is likely to make an impulse purchase. Customers will feel strong stimuli that encourage them to make a purchase immediately (Darwipat et al, 2020). Not a few buyers are tempted by low prices, generally unplanned purchases will usually appear afterwards. Therefore, flash sales are able to entice buyers to make purchases of discounted products in a short time. In addition, after the flash sale ends, there will be no more opportunities to get the desired product at a sloping price (Umroh et al, 2022).

To ensure that customers remain loyal to their company, every company will implement a discount program. A discount is a reduction or discount by making a minimum purchase at a certain price (Rumambi, 2022). According to Tolisindo in Hasim & Lestari (2022) impulse purchases can be triggered by desires arising from discounts. According to Novitasari et al in Umroh et al (2022) customers tend to be more wasteful with the continuous appearance of various products, so that it can make them not careful when buying something or it can be called impulse buying. According to the same survey by *Populix*, most buyers act impulsively because they did not have the opportunity to get the product they were looking for before, this serves as a reward for themselves. On the other hand, there are other shoppers who act impulsively due to promotions given by the online platforms.

According to research by Darwipat et al (2020) it has been found that impulse buying is significantly impacted by flash sales. On the other hand, Septiyani & Hadi (2024) concluded that Impulsive purchasing is positively and insignificant impacted by flash sales. Previous studies only contained research on the impact

of flash sales and discounts on impulsive buying. Therefore, the utilization of flash sale, discount, and accounting information system as independent factors, with impulse buying behavior as the dependent factors is a *novelty* in this study.

The state of the art of this study is the use of accounting information system variables in influencing impulsive buying and also using the Stimulus, Organism, Response (S-O-R) theory proposed by Mehrabian & Rusell (1974) as the basis for the study. Impulse buying is often formulated using this approach. This theory can explain customer behavior when shopping online where the convenience obtained from the accounting information system at Shopee, flash sales, and discounts are used as stimuli (S). Then emotions, desires, perceived value, and motivation are influenced by flash sale and discount offers (O). Then, the impulsive buying behavior shown by customers in response to stimuli and internal processes experienced (R). Then using the acceptance model theory (TAM).

According to Lee in Nikmah & Iriani (2023) the components of the TAM, illustrating that the usefulness and usability of information technology have an impact on its acceptance and can be used to predict impulse buying behavior in e-commerce users. TAM focuses on how people develop their attitudes toward information technology users based on the perceived advantages and usability of the technology. In this study, TAM can provide a strong theoretical basis to explain the relationship between the accounting information system's perceived use and usability used by Shopee and impulse buying behavior in Shopee users in Garut Regency. The perceived usefulness of the accounting information system used can influence impulse buying behavior, where if users perceive that the system is useful and helpful in the online shopping process, then they tend to be more involved in shopping activities at Shopee, including impulse buying behavior. In addition, the accounting information system's perceived ease of use can also influence impulse buying behavior, where if users perceive that the system is easy to understand, operate, and does not require a lot of effort, then they tend to use the system more often to shop at Shopee, including making impulse purchases.

According to Asniati in Febriyani et al (2021), an accounting information system is a system for collecting and processing data regarding financial transactions of groups with interests. The accounting information system is well-known for the company's activities that are attached to each company's transaction cycle. Therefore, companies depend on accounting information systems (Safitri & Rahmah, 2023). According to Mahatmyo in Rahmawati (2019), an accounting information system is always related to certain procedures or mechanisms, because the accounting information system itself is applied using procedures. AIS in e-commerce is an accounting information system that uses internet technology to share information and maintain business relationships, one of its advantages is being able to develop company connections with other groups (Hardianti & Saraswati in Ni'mah 2022).

Flash sale is an idea to promote products to customers by giving many discounts in a relatively short period of time (Maidah et al, 2023). According to Agrawal & Sareen in the research of Yustanti et al (2022) manufacturers or sellers use short sales programs or what are called flash sales as one of their business strategies, by providing product or service prices with discounts or discounts for a limited period of time. According to Juwita (2023) flash sale is one of the promotional tactics that are often used in online sales systems such as marketplaces. Flash sale is a type of promotion that offers low prices but only for a short period of time and limited supplies. So customers will often make unexpected purchases because they are tempted by low prices.

Belch & Belch in Wahyudi (2017) said that discounts have several advantages, one of which is that they can encourage customers to make more purchases and predict competitor strategies. Discounts can be seen as a kind of price reduction given by sellers to buyers as a reward for their purchases, as well as rewards for other activities such as bills paid early, large purchases, off-season purchases, and so on (Dirgantaran in Riska et al, 2022). Meanwhile, according to Gendall in Wahyudi (2017), discounts are popular prices because they encourage buyers to buy promoted goods so that sales increase.

Based on this background, the author is interested in researching "The Influence of Accounting Information Systems, Flash Sales, and Discounts on Impulse Buying Behavior (Survey on Shopee Users in Garut Regency)". The formulation of the problem of this study is 1) how does the accounting information system affect impulse buying behavior in Shopee users in Garut Regency. 2) How does flash sale affect impulse buying behavior in Shopee users in Garut Regency. 3) How does discount affect impulse buying behavior in Shopee users in Garut Regency.

Methods

This research uses a quantitative descriptive method. Primary data, such as online surveys disseminated using Google Form, and secondary data, such as journals, papers, books, etc., are the sources and methods of data collecting employed. A questionnaire that was scored on a Likert scale served as the research tool. The study's population cannot be identified with accuracy. Therefore, the sample was calculated using the *lemeshow* formula so that sample in this research amounted 100 Shopee users in Garut Regency using *purposive sampling* technique. The validity and reliability of the data utilized in this study are confirmed by the validity and reliability test. With the use of smartPLS 3 software, the data analysis method used is Structural Equation Modelling – Partial Least Square (SEM-PLS).

Result and Discussion

Measurement (Outer) Model

To explain a connection between indicators and their latent variables is described through the use of outer model testing. Convergent validity, discriminant validity, composite reliability, average variance extracted, and cronbach's alpha were all evaluated in this study in order to assess the outer model.

Table 1: Result of Measurement (Outer) Model Recapitulation

No	Criteria	Standard	Research Results
			PLS Algorithm **Result**
1	*Loading Factor/Convergent Validity*	>0.70	The loading factor value for each indicator is >0.70.
2	*Cross Loading/Discriminant Validity*	Over the value of the correlation between the variables	The *cross loading*, value of each indicator on each latent variable has a greater correlation than the correlation of other constructs.
3	*Composite Reliability*	>0,70	Accounting Information System (X_1) = 0.966
			Flash Sale (X_2) = 0.943
			Discount (X_3) = 0.951
			Impulse Buying Behavior (Y) = 0.844
4	*Average Variance Extracted (AVE)*	>0,5	Accounting Information System (X_1) = 0.828
			Flash Sale (X_2) = 0.706
			Discount (X_3) = 0.708
			Impulse Buying Behavior (Y) = 0.644
5	*Cronbach's Alpha*	>0,70	Accounting Information System (X_1) = 0.958
			Flash Sale (X_2) = 0.929
			Discount (X_3) = 0.939
			Impulse Buying Behavior (Y) = 0.723

Source: Processed Data, 2024

Structural (Inner) Model

Analysis of structural models is used to assess the connection between latent variables, the inner model is referred to as a specification of the connection between latent variables (inner relation). There several calculations in this analysis, namely *R-square*, *normed fit index*, *prediction relevance (Q square)*.

Table 2: Result of Structural (Inner) Model Recapitulation

No	Criteria	Standard	Research Result
			PLS Algorithm **Result**
1	*R-Square (R2)*	0.67 = Strong	In this study, the result of R^2 is 0.602. It means that exogenous variables have a 60.2% chance of influencing endogenous variables.
		0.33 = Moderate	
		0.19 = Weak	
2	*Normed Fit Index (NFI)*	The model is considered to fit the data if the *NFI* value is close to 1, indicating a high fit.	The *NFI* of the research model is 0.724, meaning that the model has a strong fit because it is >0.67 (Duryadi, 2021).
3	*Prediction Relevance (Q-Suare)*	>0,70	Impulse Buying Behavior (Y) = 0.723

Source: Processed Data, 2024

Hypothesis Testing

The bootstrapping process is used to test hypothesis while keeping an eye on the importance of path coefficients. According to Hair et al (2019) if the t-statistic value is >1.96 then if alpha 5% or p *value* is <0.05 then the *path coefficient* is declared significant. Therefore, if the t-statistic is >1,96, the hypothesis is considered accepted if Ha is, and rejected if H_0. Meanwhile, in probability-based hypothesis testing, the criterion for accepting or rejecting the hypothesis is that Ha is accepted if the p value is <0.05.
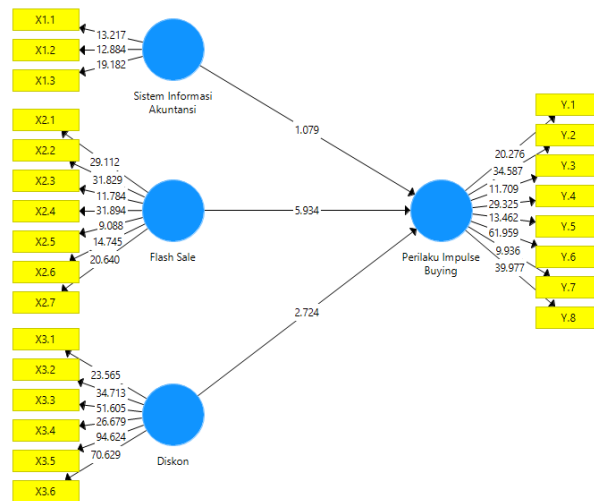

Figure 2. Outer loading result

Table 3: *Bootstrapping* Analysis Result

	Original Sample	T-Statistics	P-Value	Decision
Accounting Information System (X1) → Impulse Buying Behavior (Y)	-0.104	1.079	0.281	H_1 Rejected
Flash Sale (X2) → Impulse Buying Behavior (Y)	0.690	5.934	0.000	H_2 Accepted
Discount (X3) → Impulse Buying Behavior (Y)	0.250	2.724	0.007	H_3 Accepted

Source: Processed Data, 2024

The Influence of Accounting Information System on Impulse Buying Behavior

In Table 3 above shows that the study's *original sample* of the effect of accounting information system on impulse buying behavior on Shopee users in Garut Regency is -0.104, this indicates that the direction of the relationship that occurs between accounting information system (X_1) on impulse buying behavior is negative, this is because the value contained in the *original sample* is negative. In addition, still be determined from the above table, the *p-value* in this study is 0.281 which shows > 0.05 and the *t-statistics* is 1.079 it may be claimed that H_1 is denied and H_0 is approved. This indicates that the accounting information system has a negative

and insignificant impact on impulse buying behavior. It means that the convenience obtained from the existence of Shopee's accounting information system, as well as a transparent accounting information system that allows users to see inventory directly and other benefits do not have a sufficient impact in influencing impulse buying behavior which is often carried out by Shopee users, especially in Garut Regency.

The findings are in contrast to research conducted by Safitri & Rahmah (2023) which found that the accounting information system has a positive and significant effect on impulse buying. In addition, the results of this study also contradict research conducted by Ni'mah (2022) which states that the benefits provided by the existence of an accounting information system in Shopee can increase excessive purchases or impulsive purchases.

The Influence of Flash Sale on Impulse Buying Behavior

Table 3 above shows that the study's *original sample* of the impact of flash sale on impulse buying behavior on Shopee users in Garut Regency is 0.690, this shows that the direction of the relationship that occurs between flash sale (X_2) on impulse buying behavior is positive, this is because the value contained in the *original sample* is positive. In addition, still be determined from the above table, the *p-value* in this study is 0.000 which shows < 0.05 and *t-statistics* is 5.934 so it may be claimed that H_1 is approved and H_0 is denied. This indicates that flash sale has a positive and significant impact on impulse buying behavior. This implies that the more often there is a flash sale promotion, the more likely it is to greatly increase the impulse buying behavior of Shopee users. Flash sale promotion is one of marketing strategies used to attract customer interest and encourage spontaneous purchase in a limited time. The limited time and discounted price offered might instill a feeling of urgency and increase consumers' propensity for impulsive buying. The study's findings support theory and other research that indicates sales promotions, like flash sales, can trigger impulsive buying behavior.

The results of this finding also support research conducted by Darwipat et al (2020) which found that flash sales have a significant influence on consumer impulse buying in the marketplace. This is due to several factors, including flash sales being able to create a sense of urgency and time constraints for consumers so that they feel they have to act quickly to buy products before the opportunity is lost. In addition, the discounts that are often given during flash sales provide a better perception of value to consumers where consumers feel they are getting a rare, profitable offer so that they are reluctant to miss it.

The Influence of Discount on Impulse Buying Behavior

Table 3 above shows that the study's *original sample* of the impact of discount on impulse buying behavior on Shopee users in Garut Regency is 0.250, this indicates that the direction of the relationship that occurs between discount (X_3) on impulse buying behavior is positive, this is because the value contained in the *original sample* is positive. In addition, still be determined from the above table, the *p-value* in this study is 0.007 which shows < 0.05 and *t-statistics* is 2.724 so it may be claimed that H_1 is approved and H_0 is denied. This indicates that discount have a positive and significant effect on impulse buying behavior. This implies that the greater discount offers, the more likely it is to greatly increase the Shopee user's impulsive buying behavior. Discount are a form of sales promotion that is commonly used to attract costumer interest. The existence of discount can create a sense of getting a beneficial offer and encourage costumers to make unplanned purchases. The study's findings support theory and other research that indicates that discount can trigger impulse buying behavior in customer.

Research conducted by Hamdani et al (2022) is also in line with this study, namely that it was found that discounts have a positive and significant influence on impulse buying behavior among Shopee consumers in Garut Regency. This can be caused by several factors, including that consumers often buy products at certain times or times to get discounts. In addition, discounts can provide a sense of satisfaction for consumers who succeed in getting special offers or discounts.

Conclusions

Accounting information system have a negative and insignificant influence on impulse buying behavior on Shopee users in Garut Regency. Although there is a negative relationship direction, the effect is not strong enough to significantly reduce impulse buying tendencies. Even so, the accounting information system has a good response with the highest assessment score, namely the payment indicator, which means that the payment system provided by Shopee is considered good in facilitating the payment transaction process easily and efficient for customers. Flash sale have a positive and significant influence on impulse buying behavior on Shopee users in Garut Regency. The more frequent flash sale promotions are carried out, the more the tendency of customers to make impulse purchases increases. Discount have a positive and significant influence on impulse buying behavior on Shopee users in Garut Regency. The greater the discount offered, the more the tendency of customers to make impulse purchases increases.

Suggestions

Shopee Users in Garut Regency

It is recommended to be wiser in making online purchase and control impulse buying tendencies so as not be trapped in excessive and unplanned spending. As an e-commerce user, it is important to realize that promotions such as flash sale and discount are marketing strategies that aim to encourage customers to shop impulsively.

In addition, users can use information about ordering goods, receiving goods and services, and payments presented through the accounting information system at Shopee as a consideration for making purchasing decisions so that unplanned and rushed purchased do not occur. Regarding ordering goods, users are advised to pay attention to detailed product information, make a shopping list or wish list first, and avoid rash or impulsive ordering without careful consideration. For receiving goods and services, users are advised to always check the condition of the goods received, report any problem or discrepancies, and understand the return and exchange policies. As for payment, users are advised to utilize a safe and reliable payment system, use payment methods that provide protection to customers, and utilize the delayed payment or payment feature wisely to control spending and avoid excessive impulse purchases.

Future Research

It is advised to add other additional factors that may have an influence on impulse buying behavior such as shopping lifestyle, hedonic shopping motivation, store atmosphere/website design, emotional shopping, pay later features, product display or other relevant factors. In addition, because in previous studies, many have used flash sale and discount variables and most of the result are similar, namely having a positive and significant influence on impulse buying behavior. Therefore, future researchers are advised to explore further, for example by adding moderation or mediation variables.

Then, if future researchers want to use the accounting information system variable, it is recommended to use or add other dimensions or indicators that are more relevant to impulse buying behavior, so that they can represent the measured variables. Future researchers can also expand the scope of samples and research locations to obtain a more comprehensive picture of impulse buying behavior in e-commerce in other regions.

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