

FACTORS AFFECTING STUDENTS' IN SELECTING THE ACCOUNTING STUDY PROGRAM IN ITB AAS INDONESIA

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Abstract: *The increasing interest in the Accounting study program at various Indonesian universities proves that accounting science is important. It is interesting to discuss to find out the factors behind it. The purpose of this study was to find the factors that influence the students' decision in selecting an Accounting study program at ITB AAS Indonesia. This research is descriptive qualitative. The result of the analysis shows that several intrinsic and extrinsic factors affect the students in selecting the Accounting study program. In intrinsic factors shows that the students having an interest in deepening or improving their Accounting knowledge, choosing the study program based on their wishes, feeling that the Accounting study program has great opportunities in their works, choosing Accounting study program to get a good or better job after graduating from college later, having a desire to become a financial staff, a professional accountant or other job related to Accounting at work later, also feeling that Accounting study program attract their attention. While, the extrinsic factors show that: the students do not choose a study program because of a recommendation from their school, their wishes from parents or family, or following their friends who also take the same study program. But, the students choose An Accounting study program because the reputation of the study program at the campus is "good", the tuition fees in the study program are available and affordable, and a college education scholarship in a study program or college is available.*

Keywords: *Accounting, Accounting study programs, decision-making*

1. Introduction

Higher education institutions are one of the goals of the community in improving education that focuses on one area of concentration needed to enter the world of work. The increasing desire of the community to have a good career in the tight world of competition has encouraged the increasing number of public and private universities spread throughout Indonesia. Higher education is the final level in the world of education which is one of the requirements to enter the world of work. The world of work is no less competitive. We can see this with the increasing requirements that many companies ask for their prospective employees. One of them is the level of education. Most of the companies, especially big companies ask for Diploma and Bachelor's graduates.

At this time accounting is one of the study programs with a social science background that is in great demand by prospective students. When we choose a particular major or study

program, we indirectly choose the world of work that we will choose after graduating from college (Wijaya, 2010, p. 46). Making an accounting major have good quality graduates and be able to meet the demands of the world of work, inputs that have good quality are also needed. Meeting these needs takes students who really have interests and talents and are also interested in accounting majors. It becomes important to identify what factors influence students in choosing a major.

The Accounting Department is a favorite major in various universities in Indonesia, both public and private universities. The Institute of Business Technology AAS Indonesia is one of the private colleges in Central Java, Indonesia. There are several choices of study programs offered at this campus, including D3 Tax Management, D3 Accounting, S1 Accounting, S1 Sharia Economics, and S1 Informatics. According to data collected from the Accounting Department for the Undergraduate Program, it was found that from year to year there was an increase in students who were interested in accounting majors.

Every prospective student in determining his choice to continue his education in higher education, of course, will later be faced with choosing one study program. This can be influenced by many factors, both internal and external factors. In general, each prospective student chooses a study program based on likes, interests, talents, motivations, or abilities in that field. Because later the study program they choose will also determine the next step in their life (Nurfia, 2018). Likewise, ITB AAS Indonesian students, of course, have many considerations when they want to choose a study program.

In general, there are many factors behind students' decisions to choose majors in higher education. The factors that can influence students to choose a major in higher education as a place to study include cultural factors, social factors, personal factors, and psychological factors. Other factors that influence the choice of majors are family, individual, work, economic situation, motivation, perceptions, beliefs and attitudes, and interests.

Mulyatini et al. (2013) state that students' course selection is influenced by several variables, including: first, the factor of unity (physical factors), which includes a variety of course facilities, an environmental studies program, and the library building. The second factor is changeable scholarship availability, faculty, friends, alumni success, finding a job, and a positive issue. The third factor (factor cost of tuition) consists of tuition rates, payment periods, family income, and the elderly. The fourth factor (factor of perception) includes a changeable curriculum and syllabus, as well as image. The fifth factor includes the accreditation status variables and cuts the cost of education.

Several previous studies related to this research, are: First research is from Martini (2013). The result of simultaneous test results shows that cultural, social, personal, and psychological influence on the selection of accounting majors with an effect of 57.1%. The second research is from Widowati & Surjawati (2015). The results of this study indicate that personal factors, recommendation factors, and professional factors indicate that accounting is always needed in business. This professional factor is the main factor for respondents to choose accounting majors. The third research is from Harahap et al. (2016). According to the findings, the simultaneous regression test (F test) revealed that cultural, social, personal, and psychological factors all had an impact on accounting major selection. The partial regression test (t-test) revealed that cultural and societal variables had no effect on major selection, but personal and psychological factors have an impact on accounting major selection. The fourth research is from Suriyani (2016). The results showed that there was a significant influence between socioeconomic background, peer interaction, achievement motivation, and reputation on the

decision to choose accounting majors. The cost of education does not have a significant effect on students' decisions to choose accounting majors. Simultaneously, the cost of education, socio-economic background, peer interaction, motivation, and reputation influence the decision of students to choose accounting majors. The fifth research is from Kusuma (2016). The results of this study indicate that 11 factors formed into 3 factors. The three factors are 1) college factors, 2) environmental factors, 3) internal factors. The dominant factor influencing the college factor is 38.4%. These three factors have a coefficient of variance of 61.8%, the remaining 38.2% is explained by other factors not included in this model. The sixth research is from Alvionita (2017). The results showed that the cost factor, socioeconomic status, motivation, facilities, and location affected students' decisions to study at the Accounting Department. However, the cost factor became dominant in influencing students' decisions to study at the Accounting Department, Faculty of Economics, Tanjungpura University. The seventh research is from Hermantojoyo (2019). The results showed that the Guidance factor and career factor had a positive effect on the interest in choosing an accounting major, the perception factor showed a negative effect on the interest in choosing an accounting major, Personal characteristic factors did not affect the interest in choosing an accounting major. In this study, it was shown that the most influencing factor for students in choosing accounting majors in several universities in Semarang was the perception factor. Eighth research is from Haikal et al. (2020). The findings of this study show that the cost of education, socioeconomic background, reputation, and prospects of study programs all have a positive and significant partially and simultaneously impact on the decision to enroll in the Accounting Study Program at Universitas Negeri Makassar. Ninth research is from Minarso & Machmuddah (2020). The results of multiple linear regression that psychological variables affect the decision to choose a study program, but social and cultural factors have little effect on the decision. The last is research is from Susanti (2020). The results of this study state that there are three factors that influence student's interest in choosing the accounting are career expectation, perception factor, personal characteristics. The most influential factor in the interest of students choosing the accounting is the career expectation factor.

Based on the previous above, those research have similarities and differences with this research. All previous research discusses the factors that influence the students to choose the Accounting major or Accounting study program. Many factors influence the students in making decisions to study in an accounting study program. While this research only will discuss the internal and external factors which influence the students to choose the Accounting study program. Therefore, the objective of this research is to find out the factors that influence student decisions in choosing an accounting study program at ITB AAS Indonesia both D3 or S1 Accounting study programs.

2. Research Method

This research is descriptive qualitative research. Sugiarto (2017) states that qualitative research is a type of research whose findings are not obtained through statistical procedures or other forms of calculation and aims to reveal the symptoms in a holistic-contextual manner through several data collections. Therefore, the researcher does not use a formula to count statistics like in quantitative for analyzing data, but the researcher describes the result of research descriptively.

The method of collecting data in this research used a questionnaire. A questionnaire is an instrument used to collect data from respondents (Sumarwan, 2018). The type of questionnaire

used in this research is a closed questionnaire by using three options of the answer, which are “strongly agree, agree, and disagree”. The research shares the questionnaire by using Google For as online sharing. The respondents of this research are from D3 Accounting and S1 Accounting students at ITB AAS Indonesia, Sukoharjo Central Java. There are 70 participants or respondents which consist of 30 students of D3 Accounting and 40 students of the S1 Accounting study program involved in this research.

The method of analyzing data in this research used three steps analysis from (Miles et al., 2014). They are reducing data, displaying data, and conclusion. The data that has been collected is analyzed through a data reduction process, it can also be directly presented/displayed data then conclusions are drawn and explained descriptively (Umrati & Wijaya, 2020, p. 105).

3. Findings and Discussion

3.1 Findings

The objective of this research is to find out the factors that influence student decisions in choosing an accounting study program at ITB AAS Indonesia both D3 or S1 Accounting study programs.

Lulusan Sekolah

70 jawaban

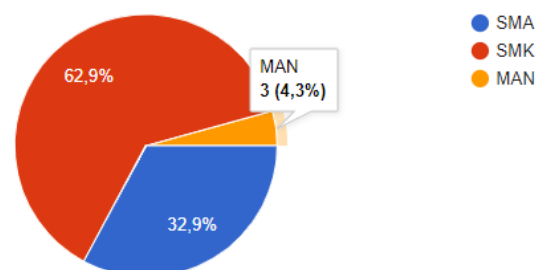


Chart 3.1.1 Students' Graduation in Senior High School

Based on the pie chart above, it shows the students' graduation in Senior High School such as SMA (*Sekolah Menengah Atas*), SMK (*Sekolah Menengah Kejuruan*) and MAN (*Madrasah Aliyah Negeri*). There are 44 students (92.9 %) from the graduation of SMK, 23 students (32.9 %) from the graduation of SMA, while only 3 students (4.3 %) from the graduation of MAN. It shows that the most dominant students are from the graduation of SMK or vocational school. Related to this, the researcher gives the next questionnaire related to the objective of the research. Below the table of questionnaire result related to the intrinsic factors affect the students in selecting the Accounting study program, as follow:

Table 1. The Intrinsic Factors Affecting Students in Selecting Accounting Study Program in ITB AAS Indonesia

No	Statement	Indicator		
		Strongly Agree	Agree	Disagree
1.	Interested in studying and improving Accounting knowledge	31 (44.3 %)	38 (54.3 %)	1 (1.4 %)
2.	Accounting study program chosen according to your wishes	26 (37.1 %)	40 (57.1 %)	4 (5.7 %)
3.	The Accounting study program has great opportunities in the world of work	40 (57.1 %)	30 (42.9 %)	0 (0 %)
4.	Getting a good job or better after graduating from college	43 (61.4 %)	27 (38.6 %)	0 (0 %)
5.	Having a desire to become a financial staff, a professional accountant, or other job related to Accounting at work later	43 (61.4 %)	26 (37.1 %)	1 (1.4 %)
6.	There are no other study programs that attract your attention	19 (12.9 %)	18 (25.7 %)	43 (61.4 %)

Based on the table above shows that several intrinsic factors affect the students in selecting the Accounting study program. The first statement is “Interested in studying and deepening Accounting knowledge”. There are 31 students (44.3 %) students state “strongly agree”, 38 students (54.3 %) who state “agree”, and only 1 student (1.4 %) state “disagree”. It shows that most dominant students are interested in deepening Accounting knowledge. The second statement is “Accounting study program chosen according to your wishes”. There are 26 students (37.1 %) who state “strongly agree”, 40 students (57.1 %) who state “agree”, and 4 students (5.7 %) state “disagree”. It shows that most dominant students choose the Accounting study program chosen according to their wishes. The third statement is “The Accounting study program has great opportunities in the world of work”. There are 40 students (57.1 %) who state “strongly agree”, 30 students state “agree” and no students (0 %) who state “disagree”. It shows that most dominant students feel that The Accounting study program has great opportunities in their world of work”. The fourth statement is “Getting a good job or better after graduating from college”. There are 43 students (61.4 %) who state “strongly agree”, 27 students (38.6 %) state “agree” and no students (0 %) states “disagree”. It shows that most dominant students strongly agree that choosing Accounting study program, they will get a good job or better after graduating from college later. The fifth statement is “Having a desire to become a financial staff, a professional accountant or other’ job related to Accounting at work later”. There are 43 students (61.4 %) state “strongly agree”, 26 students (37.1 %) state “agree” and 1 student (1.4 %) states “disagree”. It shows that most dominant students strongly agree that they are having a desire to become a financial staff, a professional accountant or other’ job related to Accounting at work later”. The sixth statement is “There are no other study programs that attract your attention”. There are 19 students (12.9 %) state “strongly agree”, 18 students (25.7 %) state “agree” and 43 students (61.4 %) states “disagree”. It shows that most dominant students disagree that there are no other study programs that attract their attention. Besides the intrinsic factors, below the table of questionnaire result related to the intrinsic factors, affect the students in selecting the Accounting study program, as follow:

Table 2. The Intrinsic Factors Affecting Students in Selecting Accounting Study Program in ITB AAS Indonesia

No	Statement	Indicator		
		Strongly Agree	Agree	Disagree
1.	Choosing a study program because of a recommendation from the school	2 (2.9 %)	13 (18.6 %)	55 (78.6 %)
2.	Choosing a study program because of the wishes of parents or family	3 (4.3 %)	14 (20 %)	52 (75.7 %)
3.	Following friends who also take the same study program	0 (0 %)	4 (5.7 %)	66 (94.3 %)
4.	The reputation of the study program at the campus is "good"	17 (24.3 %)	50 (71.4 %)	3 (4.3 %)
5.	The tuition fees in the study program are affordable	25 (35.7 %)	44 (62.9 %)	1 (1.4 %)
6.	There is a college education scholarship in a study program or college	29 (41.4 %)	38 (54.3 %)	3 (4.3 %)

Based on the table above shows that several extrinsic factors affect the students in selecting the Accounting study program. The first statement is "Choosing a study program because of a recommendation from the school". There are 2 students (2.9 %) state "strongly agree", 13 students (18.6 %) state "agree", and 55 students (78.6 %) state "disagree". It shows that most dominant students disagree that they choose a study program because of a recommendation from their school. The second statement is "Choosing a study program because of a recommendation from the school". There are 3 students (4.3 %) who state "strongly agree", 14 students (20 %) state "agree", and 52 students (75.7 %) state "disagree". It shows that most dominant students disagree that they choose a study program because of the wishes of parents or family. The third statement is "Following friends who also take the same study program". There are 0 student (0 %) student states "strongly agree", 4 students (5.7 %) state "agree", and 66 students (94.3 %) state "disagree". It shows that most dominant students disagree that they choose a study program because of following their friends who also take the same study program. The fourth statement is "The reputation of the study program at the campus is "good". There are 17 students (24.3 %) student states "strongly agree", 50 students (71.4 %) state "agree", and 3 students (4.3 %) state "disagree". It shows that most dominant students agree that they choose a study program because of the reputation of the study program at the campus is "good". The fifth statement is "The tuition fees in the study program are affordable. There are 25 students (35.7 %) student states "strongly agree", 44 students (62.9 %) who state "agree", and only 1 student (1.4 %) who state "disagree". It shows that most dominant students agree that they choose a study program because the tuition fees in the study program are affordable. The sixth statement is "There is a college education scholarship in a study program or college. There are 29 students (41.4 %) student states "strongly agree", 38 students (54.3 %) state "agree", and 3 students (4.3 %) state "disagree". It shows that most dominant students agree that they choose a study program because there is a college education scholarship in a study program or college.

3.2 Discussion

Study programs in Indonesia and the world are very diverse, depending on what major we want to choose. And choosing it can't be arbitrary, because the knowledge in this lecture is the provision of our knowledge in the future. Choosing a college major is indeed a problem for students. Can college majors determine future careers? It's better to choose a major that has a lot of job prospects or one whose knowledge is preferred, right? This kind of confusion often occurs and sometimes can make us never decide on a college major, even until the selection for college entrance arrives. Ideally, choosing a college major must consider two aspects, namely career, and interests. Several intrinsic and extrinsic factors affect the students in selecting the Accounting study program in ITB AAS Indonesia.

Intrinsic factors are factors that arise from a person, there is no need for external stimulation. From within a person, there is an impulse that causes them to do something. In intrinsic factors shows that: 1) there are 38 students (54.3 %) who state "agree". It shows that most dominant students are interested in deepening Accounting knowledge. 2) there are 40 students (57.1 %) who state "agree". It shows that most dominant students choose the Accounting study program chosen according to their wishes. 3) There are 40 students (57.1 %) who state "strongly agree". It shows that most dominant students feel that the Accounting study program has great opportunities in their world of work". 4) There are 43 students (61.4 %) who state "strongly agree". It shows that most dominant students strongly agree that by choosing an Accounting study program, they will get a good job or better after graduating from college later. 5) There are 43 students (61.4 %) who state "strongly agree", 26 students (37.1 %) state "agree". It shows that most dominant students strongly agree that they are having a desire to become a financial staff, a professional accountant or other job related to Accounting at work later". 6) There are 43 students (61.4 %) states "disagree". It shows that most dominant students disagree that there are no other study programs that attract their attention.

While Extrinsic factors are factors that come from outside or from other people. This factor does look easy but someone will do something because of advice or suggestions from others. The extrinsic factors show that: 1) There are 55 students (78.6 %) who state "disagree". It shows that most dominant students disagree that they choose a study program because of a recommendation from their school. 2) There are 52 students (75.7 %) who state "disagree". It shows that most dominant students disagree that they choose a study program because of the wishes of parents or family. 3) There are 66 students (94.3 %) who state "disagree". It shows that most dominant students disagree that they choose a study program because of following their friends who also take the same study program. 4) There are 50 students (71.4 %) who state "agree". It shows that most dominant students agree that they choose a study program because the reputation of the study program at the campus is "good". 5) There are 44 students (62.9 %) who state "agree". It shows that most dominant students agree that they choose a study program because the tuition fees in the study program are affordable. 6) There are 38 students (54.3 %) who state "agree". It shows that most dominant students agree that they choose a study program because there is a college education scholarship in a study program or college.

In general, there are many factors behind students' decisions to choose majors in higher education. The factors that can influence students to choose a major in higher education as a place to study include cultural factors, social factors, personal factors, and psychological factors. Other factors that influence the choice of majors are family, individual, work, economic situation, motivation, perceptions, beliefs and attitudes, and interests. But, choosing a major that matches our interests and talents will make us more excited, enjoy the process, and of course, the

results achieved will be more optimal, compared to choosing a major just because we have to or go along with our friends.

4. Conclusion

In intrinsic factors shows that the students are interested in deepening or improving their Accounting knowledge, the students choose the program based on their wishes, the students feel that the Accounting study program has great opportunities in their works, the students choose Accounting study program to get a good or better job after graduating from college later, the students have a desire to become a financial staff, a professional accountant or other job related to Accounting at work later, and the students feel that Accounting study program attract their attention to choosing. While the extrinsic factors show that: the students do not choose a study program because of a recommendation from their school, their wishes from parents or family, or following their friends who also take the same study program. But, the students choose a study program because the reputation of the study program at the campus is "good", the tuition fees in the study program are available and affordable, and a college education scholarship in a study program or college is available.

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