

ANALYSIS OF FACTORS THAT DETERMINE CHOICE OF ACCOUNTING STUDY PROGRAM IN UNIVERSITY

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Abstract

Background: The process of choosing and determining the right head of a higher education institution is not an easy matter, lack of information and ignorance of interests or talents often give rise to problems and regrets, including the quality of higher education not meeting expectations, not being able to attend lectures well because of not being interested in the field. choice, and unable to complete lectures.

Purpose: The aim to be achieved in this research is to find out, identify and explore what factors contribute to the decision to choose an accounting study program at the university level.

Methodology: The framework and direction used in this research is classified as causal associative research, namely research that looks for the relationship between the independent variable (X) and the dependent variable (Y). Meanwhile, the approach taken in this research uses a quantitative approach. Then the data sources analyzed in this research include primary data and secondary data with data collection techniques carried out using library research and field studies through interview mechanisms, observation, distribution of questionnaires and documentation processes.

Results: The results of the research show that individual factor variables have influence and significance in determining the decision to choose an accounting study program. Meanwhile, for social factor variables, study program reputation variables and career expectations variables do not partially influence the decision variable to choose an accounting study program. However, the results of the coefficient of determination show that there is an influence of variable x on y with an influence level of 58% and is included in the high category.

Keywords: Decisions on choosing accounting program, psychological, social, reputation and expectations.

I. INTRODUCTION

In the current era of globalization, society is increasingly faced with the challenge of competition in all aspects, including competition in improving human resource capabilities where the current conditions cannot be denied that unlimited technological progress occurs every day, minute, even second in every part of the world. . One of the impacts or effects of development and progress automatically becomes a demand that must be fulfilled to provide convenience for every person or society in general (Posi et al., 2023).

The freedom that occurs today can lead to increasingly rapid competition, one form of freedom and decisions that are quite crucial and have high urgency are decisions regarding the choice of majors at the university level (Yulistiani, 2023). Choosing and determining the right major in college is not an easy matter. Lack of information and ignorance of interests or talents often cause problems and regrets in the future. These problems include the quality of higher education not meeting expectations, not being able to attend lectures well because they are not interested in their chosen field, and not being able to complete lectures (Haikal et al, 2020).

Andhika et al (2023) stated that the accounting study program is one of the majors in the field of economics that is in great demand by students today. A phenomenon that has occurred recently is that the data shows that there is a downward trend in quantity in the number of people interested in accounting study programs, this can be seen in table 1 which shows that at several universities in Bogor for Accounting majors or study programs there has been a decline over time. the last five years as listed in table 1 as follows:

Table 1. Number of Accounting Students at several universities in Bogor

Semester /Year	University College			
	UNPAK	UNIDA	UIKA	IBIK
GANJIL 2022	1171	566	473	235
GANJIL 2021	1271	607	393	353
GANJIL 2020	1365	655	480	399
GANJIL 2019	1420	648	445	355
GANJIL 2018	1470	707	441	263

Source: Processed data, 2023

Based on table 1, it can be seen that the trend in the development of the number of students in accounting study programs at several universities in Greater Bogor has tended to decrease in the last few years, this shows that the number of students interested in continuing to higher education with a choice of accounting as a major has decreased, this phenomenon is not despite the global pandemic in 2019 and 2020 until now which has had an impact on decreasing the number of people interested in accounting study programs at universities.

Several previous research results related to the factors that influence the choice of accounting study program at the tertiary level show inconsistencies, meaning that some research results tend to be different and have different meanings related to what factors have a major contribution to generating interest in choosing an accounting major at university. high, among several research variables that emerged, namely: individual or personal factor variables (Martini, 2013) (Posi et al., 2023), social factor variables (Martini, 2013) (Andhika, 2023), study program reputation variables (Gultom et al., 2023) (Haikal, 2020) and career expectation variables (Tang, 2016) (Susanti, 2019) departing from this rationalization, the researcher took the initiative to develop a research framework with the title Analysis of Factors that Determine the Selection of Accounting

Study Programs in Higher Education, as for the objectives to be achieved in this research is to find out, identify and explore related factors What factors contribute to determining interest in choosing an accounting study program at the tertiary level.

II. METHODOLOGY

The framework and direction used in this research is classified as causal associative research, namely research that looks for the relationship between the independent variable (X) and the dependent variable (Y). Meanwhile, the approach taken in this research uses a quantitative approach (Sugiyono, 2017). Then the data sources analyzed in this research include primary data and secondary data with data collection techniques carried out using library research and field studies through interview mechanisms, observation, distribution of questionnaires and documentation processes.

III. RESULTS AND DISCUSSION

Multiple Linear Regression Test

Multiple regression analysis is used to predict the influence of more than one independent variable on one dependent variable, either partially or simultaneously.

Hypothesis Test Results

Table 2. t test results

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	6.309	3.436		1.836	.076
	Faktor Internal	.586	.122	.775	4.799	.000
	Faktor Sosial	-.027	.112	-.036	-.239	.812
	Reputasi Prodi	.093	.062	.210	1.499	.144
	Ekspetasi Karir	-.130	.101	-.204	-1.291	.206

a. Dependent Variable: Keputusan Memilih Prodi Akuntansi

Source: Processed data, 2023

Based on the results of research data processing, it shows that there are four factors that are used as variables, each of which influences the decision to choose an accounting study program, namely psychological (individual) factors, social factors, study program reputation factors and career or graduate prospect factors.

The results of data processing and analysis show that there is a positive influence of the individual factor variable (X1) on the decision to choose the Accounting Study Program as a college destination. The regression coefficient value (b) is 0.586 with a significance of 0.000 (<0.05) which means psychological factors (personal) influences the decision to choose an accounting study program. Meanwhile, the results of data analysis and processing show that the external factor variable (X2) on the decision to select the Accounting Study Program as a college destination shows a regression coefficient value (b) of -0.027 with a significance of 0.812 (>0.05), which means that external factors have no influence on the decision. selection of accounting study programs. The results of data processing and analysis on the study program

reputation variable (X3) show that the regression coefficient (b) is 0.093 with a significance of 0.144 (>0.05), which means that the reputation of the study program has no influence on the decision to select an accounting study program. The results of data processing and analysis on the career expectations variable (X4) show that the regression coefficient (b) is -0.130 with a significance of 0.206 (>0.05), which means that the career expectations variable has no influence on the decision to choose an accounting study program.

Table 3. F Test Results

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	265.197	4	66.299	10.660	.000 ^b
	Residual	192.803	31	6.219		
	Total	458.000	35			

a. Dependent Variable: Keputusan Memilih Prodi Akuntansi

b. Predictors: (Constant), Ekspetasi Karir, Reputasi Prodi, Faktor Sosial, Faktor Internal

Source: Processed data, 2023

Based on the results of simultaneous data processing and analysis tests, it shows that all the variables used in this research, namely individual factor variables, external factors, study program reputation, and career expectations, have a positive effect on the decision variable for selecting an accounting study program. x has a positive effect on variable y simultaneously.

Table 4. Coefficient of Determination Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.761 ^a	.579	.525	2.49388

a. Predictors: (Constant), Ekspetasi Karir, Reputasi Prodi, Faktor Sosial, Faktor Internal

Source: Processed data, 2023

Berdasarkan tabel 4 dapat diketahui bahwa nilai R square (R²) sebesar 0,579. hal ini menunjukkan Based on table 4, it can be seen that the R square (R²) value is 0.579. This shows that the contribution of the influence of the independent variable to the dependent variable in this research is 57.9%. Meanwhile, the remaining 42.1% was influenced by other variables which were not included as variables in this study.

Based on the results of data analysis testing using statistical tools, it shows that partially the variables that show influence results are internal factor variables, while other variables, namely external factors, reputation of the study program and career expectations have no influence on variable y in the decision to determine the Accounting study program. The results of this research are in accordance with the results of previous research, namely Harahap (2015), that the

most dominant and influential variable in determining the choice of an accounting study program is the individual aspect. This shows that the average student who chooses an accounting study program comes from factors the individual, not because of external factors such as other people, reputation factors of the study program and because of expectations or career prospects related to the study program chosen. Apart from that, the results of this study are not in line with the research results of Andhika et al., (2023), Haikal et al. (2020), and Martini (2013).

IV. CONCLUSIONS AND NEWNESS

The conclusion of this research is that individual factor variables have influence and significance in determining the decision to choose an accounting study program. Meanwhile, for social factor variables, study program reputation variables and career expectations variables do not partially influence the decision variable to choose an accounting study program. However, the results of the coefficient of determination show that there is an influence of variable x on y with an influence level of 58% and is included in the high category.

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