

FACTORS INFLUENCING STUDENTS TO CHOOSE ACCOUNTING PROGRAM THROUGH DISTANCE LEARNING SYSTEM

Mohammad Muzammil¹ Meirani Harsasi² Heriyanni Mashithoh³

Faculty of Economics, Universitas Indonesia, Jl. Cabe Raya Pondok Cabe 15418, Indonesia
muzamil@ut.ac.id, 62-021-7490941, Fax. 62-021-7434491

Faculty of Economics, Universitas Indonesia, Jl. Cabe Raya Pondok Cabe 15418, Indonesia
rani@ut.ac.id, 62-021-7490941, Fax. 62-021-7434491

Faculty of Economics, Universitas Indonesia, Jl. Cabe Raya Pondok Cabe 15418, Indonesia
heriyanni@ut.ac.id, 62-021-7490941, Fax. 62-021-7434491

ABSTRACT

Accounting is one of the study program in Faculty of Economics of Universitas Terbuka (UT). Since it was opened in 2006, the number of students increases rapidly. Due to the distance learning system conducted by UT, the learning process of some subjects in accounting needs to be modified. For example the practicum can be conducted through dry lab. This condition requires accounting students to be familiar with technology, especially internet. This research attempts to find out factors influencing the decisions to choose accounting as a study program. To know these factors, factor analyses and mean value is employed. The factor analyses shows that factors which influence students to choose accounting are reputation, flexibility, facility and reference group. Otherwise, the mean value shows that the most affecting variable toward the decision to choose accounting was flexibility.

Keywords: reputation, flexibility, facility and reference group

INTRODUCTION

The growing number of universities in Indonesia increased the competition for students. As an illustration, in 2006/2007 there were 2556 private universities in Indonesia, whereas in 2007/2008 the number rose to 2596. This number became 3017 in 2010. According to Suharyadi, Chairman of the Association of Private Higher Education Indonesia, the new private colleges (PTS) can reach 200 institutions each year (Reuters, 21 April 2010). If the number of private universities was combined with the total number of public universities, it will show how fantastic the growth rate of higher education in Indonesia was.

One of the most popular study programs which were offered by those universities was accounting. As a result, there was tight competition to get accounting students. The competition made some universities, especially private universities, closed their program due to the low number of students they got. For example, during the last six years, there were 48 courses in 30 private universities in Yogyakarta were officially closed by the Director General of Higher Education.

On the contrary, the Accounting Program of Universitas Terbuka(UT) experienced a significant rise in the number of students. Since it was opened in 2006, the growth of accounting students showed a very high percentage. The growth of accounting students can be seen in Table 1.1 below.

Table 1. The Growth of Accounting Students of Universitas Terbuka from 2007 to 2010

Year	Number of Students
2007	447
2008	717
2009	3.584
2010	4.248

The increase number of accounting students of Universitas Terbuka, which apply a distance learning system, is worth to be studied further since the other universities experienced a decrease number of students. This research was attempted to find out factors influencing the decisions to choose accounting as a study program. By understanding the attributes that made a person enroll as a student of accounting in Universitas Terbuka, hopefully UT will be able to manage its students better.

Problem Statement

Which factors influence the decisions of a student to choose accounting as a study program in Universitas Terbuka?

Research Objective

This research was attempted to find out factors influencing the decisions of a student to choose accounting as a study program in Universitas Terbuka

Research Benefit

- a. The results of the study is expected to be an input for policy makers at UT in designing the marketing program, especially for Accountancy Studies Program.
- b. As an enrichment materials for Service Marketing course

LITERATURE REVIEW

Consumers behavior is one of the most important aspect in the marketing. Marketers who know the behavior of their consumer can design a variety of marketing programs, a variety of products that suit to the consumers' needs and desires. However, understanding consumer behavior is not an easy matter. There are times when we see the consumer that clearly states the need and desire for a product / service. But sometimes, their desire or motivation was difficult to describe. For those reasons, the marketers need to understand the desires, preferences, behavior in purchasing a product or services. The desires, preferences, behavior of a consumer in purchasing can be obtained through a research on consumer behavior.

Previous researches on factors influencing someone's decision to choose higher education has been done. One of them was Dewantara (1999) which indicated some factors that a student's candidate will consider in choosing a higher education; reputation, cost, campus facility, and campus environment.

The similar research has been done by Pappu (2000), and the result was not too different to Dewantara. A study by James, R. *et al* (1999) has found factors that a student's candidate will

consider in choosing a higher education were characteristics and reputation of the institution, academic program, future prospect. According to Schmidt, Debevec and Comm (1987), factors, such as academic standar, job opportunity, and the quality of faculty were important atributes in choosing higher education.

A research by Coccari and Javalgi (1995) was rather different. Factors, such as faculty reputation, degree program, tuition fee, variety of study programs, and location were the most important attributes which students' candidate would consider. The research of Tom, O' Grady dan Swanson (1995) identified that the most important attributes students' candidate would consider were public perception, the quality of study program, and opprtunity to get a job.

RESEARCH METHODS

The research was using primary data. The data was collected by purposive sampling. All students in Accounting Program in UT became the population of the research. The sample were Accounting students who had completed their fourth semester. The respondents received questionnaires, asking about factors which influenced their decisions to choose accounting in UT as a study program. The questionnaires were in a likert scale and were attached in their online tutorials in 2011.1 and 2011.2. Students must download the questionnaires, and then returned them via email. 110 questionnaires were completed and analyzed by exploratory factor analyses and mean value.

DISCUSSION

Factor analysis is a data analysis to determine the dominant factors in explaining a problem. Factor analysis can be viewed as an extension of principal component analysis which is basically aimed at getting a small number of factors with the following characteristics:

1. able to explain the diversity of data,
2. these factors are independent
3. each factor can be interpreted

The underlying assumptions whether factors analysis can be used or not is the matrix data must have sufficient correlation. Bartlett test of Sphericity is a statistical test to determine the presence or absence of correlation between variables. Other tools to measure the inter correlation level between variables and whether or not factor analysis can be done was the Kaiser-Meyer-Olkin Measure of Sampling Adequacy (KMO MSA). KMO value varies from 0 to 1. To do the factor analyses, the expected value must be > 0.50 . The KMO value of this research was 0,751, it means factor analyses is allowed. The Bartlett test was with Chi-squares = 557 967 and significant on the 0000, so it can be concluded that the factor analysis can proceeded.

The next step was using varimax method to do factor rotation. Based this varimax rotation, the 13 questions which were answered by respondents, can be collected into four factors with the value of each item was above 0.4. One item, that was item number 7 was not clustered into any group. so that this item should be excluded from the study. The results of varimax rotation are presented in table 1.

Table 1. The Results of Varimax Rotation
Rotated Component Matrix^a

	Component				
	1	2	3	4	5
p1		.787			
p2		.876			
p3		.816			
p4				.674	
p5				.788	
p6				.615	
p7					.902
p8			.807		
p9			.742		
p10			.834		
p11	.849				
p12	.874				
p13	.847				

Three variables (1,2, and 3) clustered on the first factor. One variable relates to the reputation of UT Accounting Studies, 2 variables related to the reputation of the alumni or graduate UT Accounting Study Program, and three variables related to the reputation of lecturer / tutor. The third variable indicates the value of factor loading above 0.4 and clustered on the same factor. The third variable relates to the reputation of the institution, and therefore can be considered as a factor reputation. The results of factor analysis for factors reputation was presented in Table 2.

Table 2.
Factor 1: Reputation

Variable	Factor Loading
The Reputation of Accounting Study Program in UT (1)	0,787
The Reputation of Alumni of Accounting Study Program in UT (1) (2)	0,876
The Reputation of lectures or tutors (3)	0,816

Three variables (4, 5, and 6) clustered on the second factor. Variable 4 was related to the flexibility that is independent of time and place, five variables related to the amount of tuition fees, and variable 6 deals with restrictions in the absence of a diploma. The third variable indicates the value of factor loading above 0.4 and clustered on the same factor. The third variable is related to the flexibility of distance learning system, can therefore be regarded as the flexibility factor. The results of factor analysis for flexibility was presented in Table 3

Table 3.
Factor 2: Flexibility

Variable	Factor Loading
Flexibility of time and place for studying (4)	0,674
The amount of tuition fee (5)	0,788
No limitation in the year of high school diploma (6)	0,615

The next three variables (8, 9, and 10) clustered in the third factor. Variables 8 related to physical facilities such as UPBJJ tutorial rooms, nine variables associated with other supporting facilities such as libraries, computer labs, language, and the internet, and variables 10 related to the ease of getting a job. The third variable indicates the value of factor loading above 0.4 and clustered on the same factor. The third variable is related to the perceived student facilities, and therefore can be considered as a factor of facilities. The results of factor analysis for facilities were presented in Table 4.

Tabel 4.
Factor 3: Facility

Variable	Factor Loading
Physical Facility of UPBJJ office (8)	0,807
Other supporting facility (9)	0,742
The ease of getting a job (10)	0,834

The last three variables (11, 12, and 13) were grouped in four factors. The third variable is related to the suggestions of others to continue his studies at UT. variables 11 was related to the advice of parents, variables 12 was related to the advice of family members beside parents, and variables 13 was related to the advice of friends. The third variable indicates the value of factor loading above 0.4 and clustered on the same factor. The third variable is related to the advice of outside groups of students, therefore it can be said as a reference group of factors. The results of factor analysis for the reference group were in Table 5.

Table 5
Factor 4: Reference Group

Variable	Factor Loading
Parents' Advice (11)	0,849
Family members' (relatives)' advice (12)	0,874
Friends' advice (13)	0,847

The Result Of Mean Factor

Mean value calculation was done to know the priority of each factor according to the students' opinion. The result indicated that flexibility had the highest mean value, 3.267. And reference group had the lowest mean value, 2.514. The mean values were presented on table 6.

Table 6
Mean Factor

Factor	Mean	Ranking
Flexibility	3,267	1
Reputation	2,833	2
Facility	2,76	3
reference group	2,514	4

The result of Mean Variable for each question was on the table 7

Table 7
Mean Variable

Variable	Mean	Ranking
Flexibility of time and place for studying	3,645455	1
The amount of tuition fee	3,090909	2
No limitation in the year of high school diploma	3,063636	3
The Reputation of Accounting Study Program in UT	2,963636	4
The Reputation of lecturers or tutors	2,87156	5
Other supporting facility ; library, computer lab, internet etc	2,796296	6
Physical Facility of UPBJJ office	2,761468	7
The ease of getting a job	2,724771	8
The Reputation of Alumni of Accounting Study Program in UT	2,663636	9
Parents' Advice	2,559633	10
Family members' (relatives)' advice	2,495413	11
Friends' advice	2,486239	12

CONCLUSION AND RECOMMENDATION

The research showed that there are some factors that influence students to choose accounting as a study program in UT. Those factors were flexibility, reputation, facility and reference group. It was found that flexibility is the main factors that make the students choose accounting in distance learning system. It is followed by other factors; reputation, then facility and the last was reference group.

Based on the conclusion, the following were recommendation for the management of accounting program:

1. Emphasize the innovation which is related to flexibility. For example: flexibility in following the practicum, flexibility in registration system, and flexibility in attending the examination.
2. Enhance the reputation of the institution through a reputable lecturers / tutors, alumni of reputation, the reputation of the course.
3. Improve the facility that support the tutorials and practicum
4. Emphasize promotion through reference group, such as students, alumni, parents, family, etc

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