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**ANALYSIS OF FACTORS AFFECTING THE SATISFACTION OF SELECTION
OF ACCOUNTING STUDY PROGRAMS BY ACCOUNTING STUDENTS IN
SURABAYA**

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Abstrak | Tujuan dari penelitian ini adalah untuk menganalisis faktor-faktor yang mempengaruhi mahasiswa jurusan Akuntansi di Surabaya dalam memilih program studi Akuntansi. Metode penelitian yang digunakan adalah survei dengan pendekatan kuantitatif, dimana data dikumpulkan melalui kuesioner yang diberikan kepada mahasiswa di beberapa perguruan tinggi di Surabaya. Faktor-faktor yang diteliti meliputi motivasi pribadi, prospek karir, dampak lingkungan sosial, dan kualitas pendidikan. Temuan analisis menunjukkan bahwa motivasi pribadi dan prospek karir merupakan faktor penting yang mempengaruhi keputusan mahasiswa untuk mendaftar di program studi akuntansi. Penelitian ini menawarkan wawasan yang berharga bagi institusi pendidikan untuk lebih memahami preferensi siswa dan meningkatkan program akuntansi untuk lebih memenuhi permintaan pasar.

Kata Kunci: Kualitas pendidikan akuntansi, Lingkungan sosial, Mahasiswa akuntansi, Motivasi mahasiswa, Pemilihan program studi, Pengaruh keluarga, Preferensi karir, Prospek karir akuntansi

Abstract | *The purpose of this study is to analyze the factors that influence students majoring in Accounting in Surabaya in choosing an Accounting study program. The research method used is a survey with a quantitative approach, where data is collected through questionnaires given to students at several universities in Surabaya. The factors studied include personal motivation, career prospects, the impact of the social environment, and the quality of education. The findings of the analysis show that personal motivation and career prospects are important factors that influence students' decision to enroll in an accounting study program. This research offers valuable insights for educational institutions to better understand student preferences and improve accounting programs to better meet market demand.*

Keywords: *Accounting career prospects, Accounting education quality, Accounting students, Career preferences, Family influence, Social environment, Student motivation, Study program selection*

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Introduction

The choice of study program by students is one of the important decisions that will affect their educational journey and career in the future. Amidst the various options available, the Accounting Study Program is often the top choice for students at various universities, including in Surabaya. This study program offers promising career prospects in various fields, ranging from business, finance, to the government sector.

Various factors influence students in choosing Accounting Study Program. In Surabaya, which is the center of trade and education in Indonesia, these factors can be internal, such as personal interest and academic ability, as well as external, such as family influence, job prospects, study program quality, and the image of the accounting profession in society. This study aims to analyze the factors that influence the selection of Accounting Study Programs by students in Surabaya, including the influence of technological advances, curriculum relevant to industry needs, and the ability of graduates to adapt to the times.

Study program reputation is often one of the main reasons for choosing a major. A reputable accounting study program usually has high accreditation, qualified lecturers, and adequate learning facilities. Social environment, including the influence of friends and community, also plays a big role in determining the choice of study program. The success of friends who have made a career in accounting can be a motivation for other students to follow in their footsteps.

Family influence is also significant in the choice of study program. Parents often provide direction, even direct influence, in determining the majors their children will take. Good job prospects in accounting are the main reason for many students, because this profession is known to have broad and stable career opportunities. In addition, a curriculum that adapts to the needs of modern industry, including technology-based accounting and financial management software training, is a special attraction for students.

Personal interest is the most influential internal factor in choosing a study program. Students who have an interest in the world of business, numbers, and finance tend to choose the Accounting Study Program. Tuition fees are also an important consideration, especially for students from middle to lower economic backgrounds. Although tuition fees can be a burden, many see the Accounting Study Program as a profitable long-term investment, given the career prospects and high earning potential after graduation.

Through this research, it is hoped to gain a better understanding of the factors that influence the selection of Accounting Study Programs in Surabaya, as well as how these various elements contribute to the decisions made by students.

Methods

This research is entitled "Analysis of Factors Affecting the Satisfaction of Selection of Accounting Study Programs by Accounting Students in Surabaya." The method used is quantitative method with data collection through questionnaires distributed to 80 respondents from several universities in Surabaya. The population in this study were accounting students at various universities in Surabaya. The sample used amounted to 80 respondents who were randomly selected to obtain representative results. Data were collected using a questionnaire structured on a Likert scale, which consists of two main parts: questions for the independent variable (X) and questions for the dependent variable (Y).

Independent variables include personal interest, family influence, influence of friends and social environment, career prospects, reputation of the study program, curriculum relevant to the world of work, influence of high school teachers or lecturers, and tuition fees. Sample questions for independent variables include “Is your personal interest a major factor in choosing an accounting study program?” with a Likert scale from strongly disagree to strongly agree. The dependent variable measures student satisfaction with the accounting study program, including questions such as “How satisfied are you with the accounting study program you chose?” with a Likert scale from very dissatisfied to very satisfied.

The collected data were analyzed using SPSS software to obtain descriptive results and multiple linear regression analysis. Descriptive analysis was used to describe the profile of respondents and the distribution of their answers to each question in the questionnaire, while multiple linear regression analysis was used to determine the influence of each factor on student satisfaction. The research procedure includes the preparation of questionnaires based on the factors identified in the literature study and preliminary discussions, distributing questionnaires to 80 accounting students at various universities in Surabaya, data collection and processing using SPSS, and data analysis to obtain conclusions regarding the factors that influence student satisfaction in choosing accounting study programs.

Results and Discussion

Validity

Test

Results

For $n=80$ and a 5% significance level, the critical r -value is 0.221. This means that if the calculated correlation coefficient exceeds 0.221, the correlation is considered significant at the 5% significance level.

The validity test was conducted by comparing the r -calculated value with the r -table value (0.221). Based on the test results, all variables had r -calculated values (from the Corrected Item-Total Correlation) greater than the r -table value (0.221). Therefore, all variables are declared valid.

Tabel 1. Item-Total Statistics

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	27.42	15.994	.361	.690
X1.2	27.27	15.189	.409	.680
X1.3	28.15	15.496	.235	.730
X1.4	26.74	15.791	.482	.671
X1.5	27.04	15.252	.513	.662
X1.6	26.92	15.792	.514	.667
X1.7	27.74	14.981	.310	.709
X1.8	27.11	13.975	.558	.645

Based on the Item-Total Statistics, a validity test was conducted on the research instrument consisting of eight question items (X1.1 to X1.8). The validity test was performed by examining the Corrected Item-Total Correlation values, where an item is considered valid if its value is ≥ 0.221 . The analysis results indicated that all items were declared valid.

Descriptive Analysis Test Results

Tabel 2.Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Minat Pribadi	80	1.00	5.00	3.7750	.85647
Pengaruh Keluarga	80	1.00	5.00	3.9250	.96489
Pengaruh Teman dan Lingkungan Sosial	80	1.00	5.00	3.0500	1.21071
Prospek Karir	80	2.00	5.00	4.4625	.74534
Reputasi Prodi	80	1.00	5.00	4.1625	.81821
Kurikulum Yang Relevan Dengan Dunia Kerja	80	2.00	5.00	4.2750	.71112
Pengaruh Guru SMA atau Dosen	80	1.00	5.00	3.3500	1.25385
Biaya Kuliah	80	1.00	5.00	4.0875	1.00874
Kepuasan Terhadap Prodi Akuntansi	80	2.20	5.00	3.6875	.77351
Valid N (listwise)	80				

In the “Descriptive Statistics” table that shows descriptive statistics for the various factors that influence the selection of accounting study programs, there are several findings that can be interpreted. Based on the mean and standard deviation, we can see how each variable affects students' decisions.

Personal interest has an average of 3.7750 with a standard deviation of 0.85647, indicating that most respondents tend to agree that personal interest is an influential factor. Family influence has an average of 3.9250 with a standard deviation of 0.96489, which also shows that family has a significant influence, although there is little variation in respondents' answers.

The influence of friends and social environment has a mean of 3.0500 with a standard deviation of 1.21071, which shows that this factor has a moderate influence and a fairly high variation in answers among respondents. Career prospects, with a mean of 4.4625 and a standard deviation of 0.74534, were considered very important by respondents, with low variation in answers, indicating high agreement. The reputation of the study program has a mean of 4.1625 and a standard deviation of 0.81821, which is also considered important with fairly high agreement.

The curriculum that is relevant to the world of work has an average of 4.2750 and a standard deviation of 0.71112, indicating that this factor is very important to respondents. The influence of high school teachers or lecturers has an average of 3.3500 with a standard deviation of 1.25385, indicating a moderate influence with a fairly high variation in answers. Tuition fees have a mean of 4.0875 and a standard deviation of 1.00874, indicating that tuition fees are an important factor with a greater variation in answers.

Overall, satisfaction with the accounting study program has a mean of 3.6875 and a standard deviation of 0.77351, indicating that respondents are moderately satisfied with their chosen study

program, with low variation in answers. From these descriptive results, we can see that factors such as career prospects, reputation of the study program, and relevant curriculum have a strong influence on students' decision in choosing an accounting study program, while factors such as family influence and tuition fees are also important but with a higher variation in answers.

Multiple Linear Regression Test Results

Tabel 3. Coefficients
 Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.373	.664		3.574	.001
	Minat Pribadi	.020	.113	.022	.173	.863
	Pengaruh Keluarga	.165	.103	.206	1.602	.114
	Pengaruh Teman dan Lingkungan Sosial	-.097	.077	-.151	-1.253	.214
	Prospek Karir	.001	.141	.001	.006	.995
	Reputasi Prodi	-.045	.137	-.047	-.326	.745
	Kurikulum Yang Relevan Dengan Dunia Kerja	-.009	.148	-.008	-.061	.951
	Pengaruh Guru SMA atau Dosen	.078	.073	.127	1.066	.290
	Biaya Kuliah	.207	.105	.270	1.971	.053

a. Dependent Variable: Kepuasan Terhadap Prodi Akuntansi

In the "Coefficients" table of the SPSS regression analysis, it can be seen how several factors affect "Satisfaction with Accounting Study Program". This table shows the coefficient value, standard error (Std. Error), t value, and significance value (Sig.) for each factor.

First of all, what should be noted is the constant (Constant). Its coefficient value (B) is 2.373 with a t-value of 3.574 and a significance value (Sig.) of 0.001. This means, if all other factors are zero, the level of basic satisfaction with the accounting study program is 2.373. The very low significance value indicates that this constant is statistically significant, which means that this baseline level of satisfaction is meaningful.

Next, there is Personal Interest with a coefficient of 0.020, a t-value of 0.173, and a significance value of 0.863. This coefficient is very small and not statistically significant (p-value > 0.05). This means that personal interest does not have a meaningful influence on student satisfaction with accounting study programs.

Family influence has a coefficient of 0.165, a t-value of 1.602, and a significance value of 0.114. Although the coefficient is positive, this result is not statistically significant (p-value > 0.05), indicating that family influence does not make a meaningful contribution to satisfaction.

The influence of Friends and Social Environment has a negative coefficient of -0.097, a t-value of -1.253, and a significance value of 0.214. This small negative coefficient is also insignificant (p-value > 0.05), which means that the influence of friends and social environment has no impact on satisfaction.

Career Prospects has a coefficient of 0.001, a t-value of 0.006, and a significance value of 0.995. This coefficient is very small and insignificant (p-value > 0.05), indicating that career prospects have no effect on student satisfaction.

Reputation of Prodi has a negative coefficient of -0.045, a t-value of -0.326, and a significance value of 0.745. This small negative coefficient is also insignificant (p-value > 0.05), which means that the reputation of the study program does not affect satisfaction. Curriculum Relevant to the World of Work has a negative coefficient of -0.009, a t-value of -0.061, and a significance value of 0.951. This

very small negative coefficient is not significant ($p\text{-value} > 0.05$), indicating that the relevant curriculum does not affect student satisfaction.

The influence of high school teachers or lecturers has a coefficient of 0.078, a t-value of 1.066, and a significance value of 0.290. This positive coefficient is also insignificant ($p\text{-value} > 0.05$), indicating that the influence of high school teachers or lecturers has no effect on student satisfaction.

Finally, Tuition Fee has a coefficient of 0.207, a t-value of 1.971, and a significance value of 0.053. This coefficient is positive and almost statistically significant ($p\text{-value}$ close to 0.05). This suggests that tuition fees may have a greater influence on student satisfaction than other factors.

Conclusion

Descriptive analysis shows that factors such as career prospects, study program reputation, and relevant curriculum are considered very important by students in choosing an accounting study program. Most respondents tend to agree that these factors have a significant influence, with relatively low variation in answers, indicating high agreement among them. Other factors such as family influence and tuition fees were also considered important, but with a higher variation in answers, indicating a significant difference in views among respondents. Overall, students were quite satisfied with their chosen accounting study program, with the average satisfaction showing a positive level.

The regression analysis results show that most of the factors tested do not have a significant influence on student satisfaction with the accounting study program. The only factor that approached significance was tuition fees, which suggests that attention to fees may have a greater influence on student satisfaction. Personal interest, family influence, influence of friends and social environment, career prospects, reputation of the study program, relevant curriculum, and influence of high school teachers or lecturers all have no statistically significant influence on student satisfaction.

To increase student satisfaction, universities in Surabaya are advised to consider scholarship programs, subsidies, or flexible payment schemes to ease the burden of tuition fees. In addition, improving career guidance programs, internships, and connections with industry will help students pursue career opportunities in accounting. Strengthening the reputation of the study program through research publications, collaboration with leading institutions, and achieving high accreditation, as well as continuously reviewing and updating the curriculum to suit industry needs, can also increase student satisfaction. Involving families in student decision-making processes and improving the quality of teaching and guidance from lecturers are also important to ensure students feel supported and well-directed throughout their studies. By implementing these suggestions, universities can improve the quality of education and student satisfaction, resulting in graduates who are better prepared to enter the workforce and succeed in their careers.

This study has several limitations, such as the use of a sample limited to several universities in Surabaya, so the results may not be generalized to the entire population of accounting students in Indonesia. For future research, it is recommended to involve more universities and cover various regions in Indonesia for more representative results. Future research can also include other relevant variables such as campus facilities, academic support, and practicum experience, as well as conduct moderator or mediator factor analysis to understand the complex relationship between factors that affect student satisfaction. Conducting longitudinal studies can also help see how student satisfaction evolves over time and what influences it in the long run. By considering these limitations and recommendations, future research can provide more comprehensive and

reliable results to improve the quality of education and student satisfaction in accounting study programs. Hopefully, these explanations and suggestions will be useful for the development of accounting study programs in various universities in Indonesia.

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