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Factors that Influence Accounting Students to Choose Accounting Majors at University in Medan

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Abstract

The research aims to empirically prove the effect of education costs, interests and motivation on the choice of accounting major. This research was conducted on accounting students at Universitas Pembangunan Panca Budi, Medan. This research uses quantitative associative research. The data analysis technique used is the classical assumption test, multiple linear regression test, and the coefficient of determination (Adjusted R Square). The basis for sampling in this study used a saturated sample (census) with a total sample of 300 respondents. The results of this study indicate that partially the cost of education, interest and motivation have a significant effect on the selection of accounting majors. This can be seen in the results of the coefficient of determination (Adjusted R Square) which means that the variability of the dependent variable that can be explained by the independent variable is 65.3% %. While the remaining 34.7% is explained by other variables that are not included in the regression model.

1. Introduction

Education is one of the most important priorities for most people. Some of the people have hope to be able to continue and complete their education to the highest level. Although there are also some who choose to work and do not continue their education to the highest level, for some people who choose to continue and complete their education to the highest level, they will be faced with various choices and problems. Choosing to continue their education to higher education, the community will be faced with various choices of universities, levels of education, to various choices kinds of study programs. In addition, the community will also be faced with so many considerations.

Every era is always changing, the past era and the current era will never be the same. Culture, technology and education are part of life that continues to move forward. The desire to find a better life is everyone's dream at this time, to achieve this goal, work is an important factor and the background for choosing an education that can make it easy for someone to get a job and get a bigger salary. In an era that continues to change, the prospects for jobs that will be needed in the future also change from time to time and become speculation in itself. This becomes the background for new students to choose what majors their graduates will need in many companies or organizations in the future.

Karina (2012) suggests that there are 5 dimensions of the meaning of universities or institutions in the field of education, namely: the scientific dimension (science and technology), the education dimension (higher education), the social dimension (community life), the corporate dimension (educational unit and administration), and ethical dimension. Globalization according to Karina (2012) not only concerns and has an impact on the economy, but almost all elements of human life, so globalization also has an impact on universities, sooner or later. For the world of education in

Indonesia, globalization does not only have a domestic dimension but also a global dimension. In terms of the domestic dimension, this globalization provides positive opportunities and challenges for all universities, especially in terms of efforts to improve quality and have competitiveness. In choosing education, people must be careful. Especially in choosing a university, one must look for an institution in the field of education that is able to provide educational services that are truly capable of realizing an education that has competence (Budiman, 2012). After graduating from high school/vocational school, students will be faced with the choice to continue their education at various universities or go straight to work. If you choose to continue your education in higher education, you will be faced with a choice of various levels of education ranging from Diploma (DI, DII, DIII) and Bachelor (S1) programs. In choosing an education level, it is adjusted to the abilities and desires as well as the initial design before entering the tertiary level, namely, how long it takes to take education and what kind of job you want later (Arnita, 2016). The diploma level is an education level with a shorter study period than the undergraduate level. At the diploma level, students are prepared to directly enter the world of work after studying in college. This is different from the Bachelor level which opens opportunities for graduates to continue to develop their knowledge. Due to the faster study period and greater job opportunities as well as the opportunity to get greater work experience than the Bachelor level, not a few prospective students are interested in continuing their studies at the Diploma level. There is a theory used in this research, that is Theory of Planned Behavour. The figure is showed below:

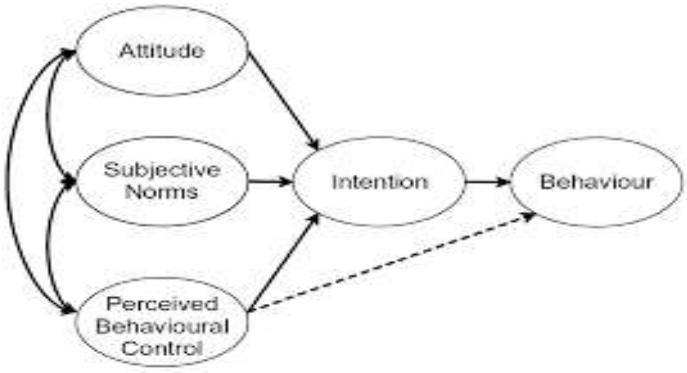

Figure 1. Theory of Planned Behavior (Ajzen, 1991)

Accounting is one of the majors that are still in great demand by students at the economics faculty at this time, because there are still many jobs that can be filled by graduates. In line with the development of the business world and the needs of society are now becoming increasingly complex, it is required the development of various disciplines including accounting because accounting plays an important role in the economy and society, because every decision making of a financial nature must be based on accounting information. Studying in higher education is expected to allow someone to experience a formal learning process that will provide insight into certain knowledge, skills, and behaviors in accordance with what educational institutions want to achieve (Erlita, 2011).

Basically, the factors that influence students to choose majors in higher education as a place to study include: cultural factors, social factors, personal factors and psychological factors, while other factors that influence the selection of majors in the selection of majors are family factors, individuals, prospects and employment for the majors, economic situation motivation, perceptions, beliefs and attitudes and interests. In the social sciences, especially in the economics faculty, accounting is the prima donna because so many students choose the accounting major. As for what we can see at this time, as explained by Arnita and Ramadhan (2019), the factors that encourage students to choose accounting majors are as follows: Labor market considerations

are closely related to the jobs that will be accessible in the future. Jobs with a wider job market will be more desirable than jobs with a smaller labor market. This is because the opportunities for development from work and the rewards will be more. Consideration of the labor market can be a reason or factor for someone in determining his career. Thus, labor market considerations are a factor that can influence accounting students to determine their careers, whether they are public accountants or non-public accountants (Audi, 2013). Job attribution plays an important role in influencing the choice of majors. The job attributions include: type of work, salary, company and work environment. Lowe & Simons in Arnita and Ramadhan (2019) mentions that there are factors that influence choosing a business major, including salary in the future of career selection, starting salary and ability. Kim et al in Arnita and Ramadhan (2019) stated that studying in business majors (accounting, finance, business, management, marketing, and management information systems) was caused by five main reasons, including: interest in a career, the opportunity to get a better job. bigger, better business skills, desire to be self-employed and have high salary prospects. The last reason is the most important reason to choose a business major at a university that has a good reputation, quality teachers, parental support, fees and promotions they get.

2. Research Method

This type of research is descriptive associative research. According to Ghozali (2015) causal associative research is research that aims to analyze the relationship between the independent variable and the dependent variable as well as the mediating variable in order to determine the accuracy in predicting existing symptoms (phenomena). The scope of this research is limited to only semester 5 and 7 students who choose accounting majors. As for the data collection technique in this study using a questionnaire, as proposed by Ghozali (2015), the questionnaire is a data collection technique carried out by giving a set of questions or written questions to respondents to answer. The quality of research instruments can be evaluated through reliability and validity tests. This test was conducted to determine the consistency and accuracy of each data collected from the use of the instrument (Ghozali,2015). The type of data in this study is the type of primary data, namely data that must be reprocessed to get the actual data. Primary data can be in the form of interview data or questionnaires.

3. Results and Discussions

3.1. Results

Basically, the objectives of confirmatory factor analysis are: first, to identify the relationship between variables by conducting a correlation test. The second objective is to test the validity and reliability of the instrument. To get the results of the instrument, the researchers determined several characteristics of the respondents, namely as follows:

Table 1. Distribution of Questionnaire and Return of Questionnaire

Year	Distributed Questionnaire	Return of Questionnaire
2017	277	135
2018	323	165
Amount	**600**	**300**

The questionnaires distributed consisted of thirty-three questions with details of the education cost variable (X1) eight questions, interest variable (X2) fourteen questions, motivation variable (X3) fifteen questions and the accounting major selection variable (Y) six questions.

Table 2. Charasteristic of Respondents based on Gender

Description	Amount	Percentage
Man	107	35,7%
Woman	193	64,3%
Amount	**300**	**100%**

Based on Table 2, it can be seen that the male respondents in this study were 194 or 64.3% and female respondents were 106 or 35.7%. This shows that most of the respondents are mostly female.

Table 3. Charasteristic of Respondents based on Achievement Cumulative Index

Description	Amount	Percentage
<3,00	14	4,7%
3,00-3,25	90	30%
3,26-3,50	87	29%
>3,50	109	36,3%
Amount	**300**	**100%**

Based on Table 3, it can be seen that the frequency of respondents with a GPA of less than 3.00 in this study was 4.7%, a GPA between 3.00-3.25 was 30%, a GPA between 3.26-3.50 was 29 % and a GPA of more than 3.50 by 36.3%.

Data Quality Test

1) Validity Test

To obtain primary data, the researcher distributed questionnaires to the students of Universitas Pembangunan Panca Budi Medan in the class of 2017 and 2018. The questionnaires were given to respondents by providing 43 questions which were divided into 4 variables, namely Education Costs, Monat, Motivation and Selection of the Accounting Department for test the validity and reliability of all these statements. The results of the validity test can be seen in the following table:

Table 4. Results of Validity Test

No Item	R_{count}	R_{table}	Description
Bpd1	0.486	0.113	Valid
Bpd2	0.685	0.113	Valid
Bpd3	0.673	0.113	Valid
Bpd4	0.550	0.113	Valid
Bpd5	0.786	0.113	Valid
Bpd6	0.657	0.113	Valid
Bpd7	0.706	0.113	Valid
Bpd8	0.750	0.113	Valid
Mnt1	0.735	0.113	Valid
Mnt2	0.908	0.113	Valid
Mnt3	0.742	0.113	Valid
Mnt4	0.900	0.113	Valid
Mnt5	0.710	0.113	Valid
Mnt6	0.907	0.113	Valid
Mnt7	0.919	0.113	Valid
Mnt8	0.931	0.113	Valid
Mnt9	0.898	0.113	Valid
Mnt10	0.803	0.113	Valid

No Item	R_{count}	R_{table}	Description
Mnt11	0.780	0.113	Valid
Mnt12	0.866	0.113	Valid
Mnt13	0.885	0.113	Valid
Mnt14	0.810	0.113	Valid
Mtv1	0.530	0.113	Valid
Mtv2	0.596	0.113	Valid
Mnt3	0.436	0.113	Valid
Mtv4	0.431	0.113	Valid
Mtv5	0.703	0.113	Valid
Mtv6	0.745	0.113	Valid
Mtv7	0.730	0.113	Valid
Mtv8	0.766	0.113	Valid
Mtv9	0.507	0.113	Valid
Mtv10	0.616	0.113	Valid
Mtv11	0.621	0.113	Valid
Mtv12	0.618	0.113	Valid
Mtv13	0.542	0.113	Valid
Mtv14	0.607	0.113	Valid
Mtv15	0.567	0.113	Valid
PJA1	0.512	0.113	Valid
PJA2	0.585	0.113	Valid
PJA3	0.683	0.113	Valid
PJA4	0.576	0.113	Valid
PJA5	0.808	0.113	Valid
PJA6	0.701	0.113	Valid

If R count is greater than R table and the value is positive, then the statement or indicator item is declared valid. If r count > from r table (at a significance level of 5%) then the statement is declared valid.

2) Reliability Test

Measurement of reliability in this study was carried out by means of one shot or measurement only once. Here the measurement is only once and then the results are compared with other questions or measure reliability with the Cronbach Alpha (ᾱ) statistical test (Ghozali, 2015)

Table 5. Results of Reliability Test

Variable	*Cronbach Alpha (ᾱ)*	N Of Item	Description
Fee of education	0.708	8	Reliable
Interest	0.957	14	Reliable
Motivated	0.878	15	Reliable
Accounting major	0.720	6	Reliable

Based on the results of Table 5 above, it is known that all statements of the variable Cost of Education, Interest, Motivation on the Selection of Accounting Majors have a Cronbach Alpha (ᾱ) value greater than 0.60, so it can be concluded that all statements used for the variable Cost of Education, Interest, the motivation for choosing the accounting department in this study is reliable. The variable cost of education has at acount of 2.196 with a significance level of 0.037. The significance level is less than 0.05, which means that H0 is rejected and H1 is accepted, so it can be said that the variable cost of education has a significant effect on the selection of the

Accounting Department. Theoretically, the cost of education is one component of instrumental input that is very important in the implementation of education. It can be said that the educational process will not be able to run without financial support. The results of this study support the results of research conducted by Setyaningsih (2016) which states that the cost of education has a significant effect on the selection of the accounting department. continued his studies at the Universitas Pembangunan Panca Budi Medan and chose accounting majors.

Classical Assumption Test

1) Data Normality Test

The normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution (Ghozali, 2015).

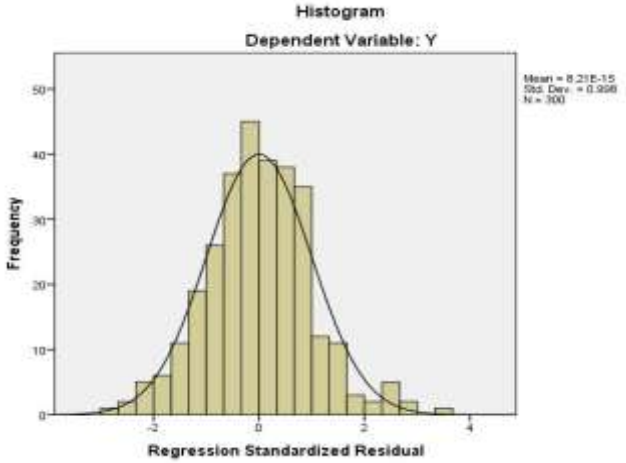

Figure 2. Graphic of Histogram

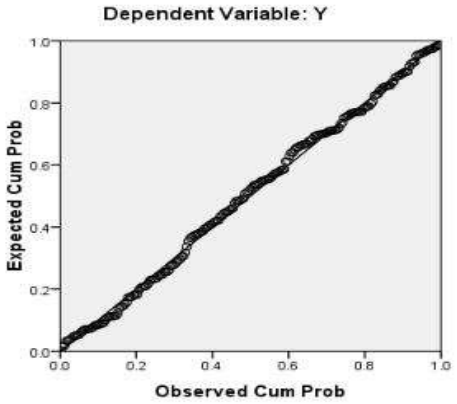

Figure 3. Graphic of Normality P-Plot

The histogram and normal plot graph in Figure 2 and 3, it can be concluded that the histogram graph is normally distributed and symmetrical. The normal plot graph shows that the dots spread close together around the diagonal line, and this shows that the residuals are normally distributed. These two graphs show that the regression model meets the assumption of normality. Normality tests with graphs can be misleading if you don't pay close attention. Therefore, it is also recommended to use statistical tests. The statistical test that can be used to test the normality of the residuals is the Kolmogorov-Smirnov (K-S) non-parametric statistical test.

Table 6. One Sample Kolmogorov-Smirnov

		Unstandardized Residual
N		300
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	3,63392400
	Absolute	0,068
	Positive	0,036
	Negative	-0,068
Kolmogorov-Smirnov Z		0,675
Asymp. Sig. (2-tailed)		0,305

Based on the results of the normality test above, the Asymp value is obtained. Sig (2-tailed) of 0.305 which means greater than 0.05, it can be concluded that the data in this study have a normal distribution.

2) Multicollinearity Test

According to Ghozali (2015), a multicollinearity test is needed to determine whether there are independent variables that have similarities between independent variables in a model. In addition to this test, it is also to avoid habits in the decision-making process regarding the effect of the partial test of each independent variable on the dependent variable. If the resulting VIF is between 1-10, there is no multicollinearity. The output is shown in the table as follows:

Table 7. Multicollinearity Tolerance Test and VIF

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1	0,887	1,030
	X2	0,990	1,010
	X3	0,895	1,112

3) Heteroscedasticity Test

Heteroscedasticity tests the existence of differences in residual variance from one observation period to another observation period. How to predict the presence or absence of heteroscedasticity in a model can be seen with the Scatterplot pattern, a regression that does not occur heteroscedasticity if: (1) The data points spread above and below or around the number 0; (2) The data points do not collect just above or below; (3) The spread of data points must not form a wide wavy pattern then narrows and widens again; and (4) The scattering of data points is not patterned.

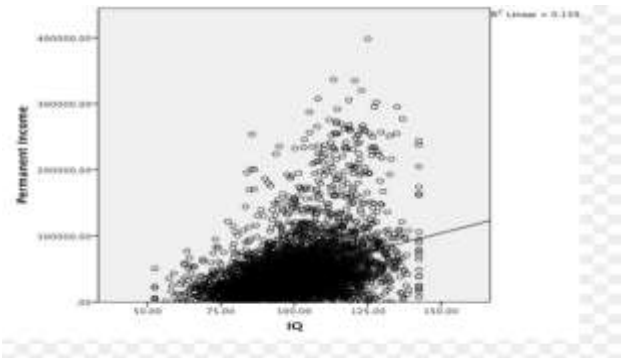

Figure 4. Graphic of Scatter-Plot

The figure shows that the spread of the generated points are formed randomly, does not form a pattern and the distribution is above or below the number 0 on the Y axis. Thus, it can be concluded that there are no symptoms of heteroscedasticity.

4) Autocorrelation Test

Testing the autocorrelation in a model aims to determine whether there is a correlation between the confounding variable in a certain period and the previous variable. For time series data, autocorrelation often occurs. But for the sample data, cross-section rarely occurs because the confounding variables are different from one another. Detect autocorrelation using durbin-watson values compared to durbin-watson tables (dl and du). Criteria if du < d count < 4-du then there is no autocorrelation.

Table 8. Autocorrelation Test

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	*Durbin-Watson*
1	0,798[a]	0,636	0,653	0,14803	2,071

Based on these tests, the Durbin Watson value for the proposed regression equation is 2.071. The Durbin-Watson value according to the table with n (amount of research data) = 300 and k (number of independent variables) = 4 obtained dl = 1.644 and du = 1.775. This is in accordance with the provisions of du < d < (4-du), which is 1.775 < 2.071 < 3.419 which indicates that there is no autocorrelation between residuals.

Multiple Linear Regression Analysis

According to Ghozali (2015), multiple linear regression analysis in this study was conducted to predict how the relationship between the independent variable and the dependent variable is. The results of this regression test can be seen in the following table:

Table 9. Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	-0,899	7,582	
	X1	0,345	0,157	0,273
	X2	0,366	0,077	0,592
	X3	0,377	0,178	0,276

From Table 9 above, a regression equation can be formulated to determine the effect of enthusiasm, discipline and ability on employee productivity as follows:

$$Y= -0.899 + 0.345\ X1 + 0.366\ X2 + 0.377\ X3$$

The coefficients of the multiple linear regression equation above can be interpreted as follows: The signs of the regression coefficients reflect the relationship between the independent variables (Cost of Education, Interests and Motivation) with the dependent variable (Choice of Accounting Major) in the students of Universitas Pembangunan Panca Budi Medan. The sign (+) means that there is a positive or unidirectional relationship between the independent variable and the dependent variable. While the sign (-) means that there is no relationship between the independent variable and the dependent variable.

Hypothesis Test

1) Partial Test (t-test)

According to Ghozali (2015), "T-statistical tests are needed to see whether or not the effect of the selected variable is significant on the variables studied. The t-statistical test is used to test the effect of the independent variables on the dependent variable partially ". By testing one direction in the level of significance = and df = n–k (n=number of observations, k=number of parameters) then the test results will show:

a) If t count < t table at 0.05, then H1 is rejected and H0 is accepted,

b) If t count > t table at 0.05, then H1 is accepted and H0 is rejected.

Table 10. Partial Test (t-Test)

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
	(Constant)	-0,899	7,582		-0,555	0,580
1	X1	0,345	0,157	0,273	2,196	0,037
	X2	0,366	0,077	0,592	4,779	0,000
	X3	0,377	0,178	0,276	2,115	0,044

Table 10 above shows the results of the t-statistical test between the independent variable and the dependent variable. The variable cost of education has a tcount of 2.196 with a significance level of 0.037. The significance level is less than 0.05, which means that H0 is rejected and H1 is accepted, so it can be said that the variable cost of education has a significant effect on the selection of the Accounting Department. The interest variable has a tcount of 4.779 with a significance level of 0.000. The significance level is smaller than 0.05, which means H0 is rejected and H1 is accepted so that it can be said that interest has a significant effect on the selection of the Accounting Department.

Motivation variable has a tcount of 2.115 with a significance level of 0.044. The significance level is smaller than 0.05, which means that H0 is rejected and H1 is accepted, so it can be said that motivation has a significant effect on the selection of the Accounting Department. So, based on the results of partial regression testing in the table above, it shows that the variable cost of education, interest and motivation partially has a significant effect on the selection of accounting majors at the students of Universitas Pembangunan Panca Budi Medan.

Coefficient of Determination Test (R^2)

The value of the correlation coefficient (R) indicates how big the correlation or relationship between the independent variables and the dependent variable. The correlation coefficient is said to be strong if the R value is above 0.5 and is close to the value 1. The coefficient of determination (R^2) shows how much the independent variable explains the dependent variable. The value of R square is zero to one. If the value of R square is closer to one, then the independent variables provide all the information needed to predict the variation of the dependent variable. On the other hand, the smaller the value of R square, the more limited the ability of the independent variables in explaining the variation of the dependent variable. The value of R square has a weakness, namely the value of R square will increase every time there is an addition of one independent variable even though the independent variable has no significant effect on the dependent variable. Therefore, the adjusted R square value is used to evaluate which is the best regression model.

Table 11. Coefficient of Determination (R^2)

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	*Durbin-Watson*
1	0,798[a]	0,636	0,653	0,14803	2,071

Viewed from Table 11, the coefficient of determination (R^2) shows the Adjusted R Square number of 0.653 or 65.3% which means that the variation in the Accounting Department Selection variable can be explained by the variables of Education Cost, Interest and Motivation, the remaining 34.7% can be explained by other variables outside of research variable.

3.2. Discussions

The interest variable has a count of 4.779 with a significance level of 0.000. The significance level is smaller than 0.05, which means that H0 is rejected and H1 is accepted, so it can be said that interest has a significant effect on the selection of the Accounting Department. Theoretically, interest is a mental state that produces a directed response to a particular situation or object that is pleasant and gives satisfaction to it (satisfiers).

The results of this study contradict the results of research conducted by Kurniawan (2014) which states that interest has no significant effect on students who will continue PPAk. If the students of Universitas Pembangunan Panca Budi Medan have good interests, it is clear that interest will help students to choose accounting majors as a further study to be undertaken.

Motivation variable has a tcount of 2.115 with a significance level of 0.044. The significance level is smaller than 0.05, which means that H0 is rejected and H1 is accepted, so it can be said that motivation has a significant effect on the choice of accounting major. Theoretically, work motivation is an impetus for someone to do work. If the employee has a strong drive from within or from outside himself (for example, from the company), then the employee will be stimulated or motivated to do something well.

The results of this study support the results of research conducted by Pradiningtyas (2011) which states that motivation has a significant effect on the selection of accounting majors. If every student gets motivation and encouragement both from family, friends, career path and attractiveness to the university itself, it is clear that the accounting study program will be the major chosen by students who continue their studies at Universitas Pembangunan Panca Budi, Medan.

4. Conclusions

This study aims to determine the effect of education costs, interest and motivation on the selection of accounting majors for accounting students at Universitas Pembangunan Panca Budi Medan. So the conclusions that can be drawn are as follows: Firstly, the cost of education partially has a significant effect on the selection of accounting majors for accounting students at Universitas Pembangunan Panca Budi Medan. The cost of education is said to have an effect on the selection of accounting majors because the cost of education is an important component in education. The important role of education costs is to be able to realize the goals to be achieved in the implementation of education. Secondly, interest can encourage the mental state of students to produce a good response so that they feel fun and provide satisfaction. Lastly, motivation will provide encouragement to individual needs and desires that are directed at goals to obtain satisfaction from what they need.

The results of the multiple regression test obtained are the cost of education, interest and motivation have a significant effect on the selection of the accounting department. This study supports the results of Putri's research (2011) titled "Analysis of the Effect of Brand Image, Education Costs and Education Facilities on Student Decisions to Continue Studying at the Diploma Program, Faculty of Economics III, Diponegoro University, Semarang".

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The results of this study support the results of research conducted by Pradiningtyas (2011) which states that motivation has a significant effect on the selection of accounting majors. If every student gets motivation and encouragement both from family, friends, career path and attractiveness to the university itself, it is clear that the accounting study program will be the major chosen by students who continue their studies at the Universitas Pembangunan Panca Budi Medan

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