

## Factors Influencing the Interest of Prospective Students in Choosing the D3 Accounting Program at Politeknik Negeri Banjarmasin

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**Abstracts:** Prospective students who wish to enter higher education must first choose the study program they desire, as this program will provide them with the knowledge and skills needed for their future. Selecting a study program may seem easy for prospective students, given the wide range of options available at a university. However, they also need to consider other factors, both internal and external, when making their choice. This study aims to identify the factors that influence the interest of prospective students in choosing the D3 Accounting Program at Politeknik Negeri Banjarmasin and to provide information regarding the profile of respondents based on student status, gender, and the level of decision-making in selecting the D3 Accounting Program at Politeknik Negeri Banjarmasin. The data analysis techniques used in this study include descriptive analysis, instrument testing, classical assumption testing, and hypothesis testing to analyze the effect of two or more independent variables on the dependent variable using regression equations for two or more variables. The t-test is used to examine the significance of each independent variable's constant, determining whether each variable has a partial (individual) effect on the dependent variable, while the F-test is used to assess the simultaneous impact of the independent variables on the dependent variable, determining whether the influence is significant or not. The results of the hypothesis testing using the F-test and t-test indicate that all alternative hypotheses ( $H_a$ ) are accepted, and null hypotheses ( $H_o$ ) are rejected. Thus, the findings reveal that social factors, job opportunities, accreditation, and education costs collectively influence the interest of prospective students in choosing the D3 Accounting Program at Poliban.

**Keywords:** Interest, Study Program, Social Factors, Job Opportunities, Accreditation, and Education Costs.

### 1. INTRODUCTION

Universities, as institutions responsible for fostering human resource development and advancing science and technology, must be equipped to face future challenges, particularly given the increasing competition in the job market. Graduates are not only competing with those from domestic universities but also with graduates from international institutions. In light of this growing competition, universities must continually improve the quality of their services to better prepare skilled graduates.

Public trust in the quality of education provided by a university is closely linked to the satisfaction it offers to its stakeholders. One common indicator of this trust is the number of applicants seeking admission to the institution. A high number of applicants suggests greater chances of producing high-quality graduates. Prospective students must carefully select their desired field of study, as this decision will equip them with the knowledge and skills essential for their future careers. One of the programs offered by Politeknik Negeri Banjarmasin (Poliban) is the D3 Accounting Program, which has consistently attracted significant interest

from prospective students. According to data from Poliban's Academic and Student Affairs Department, the number of applicants to the D3 Accounting Program over the past three years is as follows:

- a. Academic Year 2021/2022: 170 applicants
- b. Academic Year 2022/2023: 127 applicants
- c. Academic Year 2023/2024: 173 applicants

Based on this data, the researcher is interested in conducting a detailed study on the factors influencing prospective students' interest in choosing the D3 Accounting Program at Politeknik Negeri Banjarmasin. The title of this research is "Factors Influencing Prospective Students' Interest in Choosing the D3 Accounting Program at Politeknik Negeri Banjarmasin."

## **2. LITERATURE REVIEW**

### **Interest**

Interest is one of the factors that can motivate a person to achieve a goal, as it influences their inclination toward an object (Risnawati and Irwandi, 2012). Interest is closely related to values that guide individuals in making life choices, such as choosing a major in higher education. This decision is influenced by various factors, both internal and external, that affect an individual's attraction to a particular major (Hayurika and Arief, 2015).

### **Attribution Theory**

Attribution theory explains the causes behind an individual's behavior. According to Robbins and Judge (2017:211), attribution theory suggests that when we observe an individual's behavior, we attempt to determine whether it is caused by internal or external factors. Kahono (2003) explains that behavior caused by internal factors is believed to be under the individual's personal control, while behavior caused by external factors is influenced by the environment and occurs because of situational pressures. Robbins and Judge (2017:211) outline three factors that influence whether behavior is attributed to internal or external causes:

- a. Distinctiveness refers to whether an individual behaves differently in different situations. If the behavior is typical, it is attributed to internal factors; if the behavior is unusual, it is attributed to external factors.
- b. Consensus refers to whether others in the same situation respond similarly. If the response is the same, behavior shows consensus. Low consensus suggests internal causes, while high consensus suggests external causes.

- c. Consistency refers to whether an individual behaves the same way over time. The more consistent the behavior, the more likely it is attributed to internal causes. Conversely, inconsistent behavior is likely attributed to external causes.

### **Relationship Between Consumer Behavior and Interest**

One theory that explains the relationship between attitude, interest, and behavior is the Theory of Reasoned Action, proposed by Fishbein and Ajzen (1975) and discussed by Nugroho Setiadi (2003:222) in the context of Fishbein's Behavioral Intention Model. Attitude models are relevant to marketers if they can predict consumer behavior, meaning how well consumer attitudes can serve as a basis for predicting behavior. In addition to modifying attitude measurement based on actions, Fishbein redefined beliefs as perceived outcomes of actions rather than attributes of a brand. He concluded that other elements, such as family norms and peer groups, play significant roles in shaping attitudes. He thus introduced social influence into the model, which includes normative beliefs and motivation to comply.

### **3. RESEARCH METHODOLOGY**

The research will be conducted at the Politeknik Negeri Banjarmasin campus, specifically in the Accounting Department for the D3 Accounting Program. The sample consists of all students admitted to the D3 Accounting Program in the 2023/2024 academic year, totaling 79 students. The research variables are as follows:

#### **Independent Variables:**

- a. Social factors (X1)
- b. Job opportunities (X2)
- c. Accreditation (X3)
- d. Education costs (X4)

#### **Dependent Variable:**

- a. Prospective students' interest in choosing the Accounting Program (Y).

Data collection will be done using questionnaires, with all variables measured using a Likert scale. The response options for each question will be assigned the following weights:

- a. Strongly Agree: 4
- b. Agree: 3
- c. Disagree: 2
- d. Strongly Disagree: 1

## **Data Analysis**

Data analysis will begin with descriptive analysis to illustrate the data obtained from the respondents. This will be followed by instrument testing to determine whether the questionnaire is valid and reliable for collecting research data, consisting of:

- a. Validity Test: To assess the validity of the questionnaire used.
- b. Reliability Test: To measure the consistency of the questionnaire as an indicator of the variables.

Next, Classical Assumption Tests will be conducted to ensure the regression coefficients are unbiased, consistent, and accurate in estimation. These include:

- a. Normality Test: To examine whether the residuals in the regression model are normally distributed.
- b. Heteroscedasticity Test: To check whether there is inequality in the variance of residuals across observations in the regression model.
- c. Multicollinearity Test: To test whether there is any correlation between the independent variables in the regression model.

Finally, Hypothesis Testing will be conducted to analyze the influence of the independent variables on the dependent variable using the regression equation.

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + \dots + \epsilon$$

The analysis will include the following hypothesis tests:

- a. F-Test: To determine whether the independent variables collectively have a significant effect on the dependent variable.
- b. t-Test: To examine the significance of each independent variable's constant, assessing whether each variable has a partial effect on the dependent variable.

The hypotheses are formulated as follows:

- a. H1: Social factors influence the interest of prospective students in choosing the D3 Accounting Program at Politeknik Negeri Banjarmasin.
- b. H2: Job opportunities influence the interest of prospective students in choosing the D3 Accounting Program at Politeknik Negeri Banjarmasin.
- c. H3: Accreditation influences the interest of prospective students in choosing the D3 Accounting Program at Politeknik Negeri Banjarmasin.
- d. H4: Education costs influence the interest of prospective students in choosing the D3 Accounting Program at Politeknik Negeri Banjarmasin.

#### 4. RESEARCH RESULT AND DISCUSSION

##### Description of Respondents

The gender distribution of respondents is shown in the table below:

**Table 1.** Gender Distribution

Gender	Frequency	%
Male	14	17,72
Female	65	82,28
Total	79	100

Out of 79 respondents, the majority are female, with 65 respondents (82.28%), while the remaining 14 respondents (17.72%) are male.

The age distribution of respondents is presented as follows:

**Table 2.** Age Distribution

Age (Years)	Frequency	%
< 18	5	6,33
18 – 19	34	43,04
20 – 21	38	48,10
>21	2	2,53
	79	100

Most respondents are between 20 and 21 years old, accounting for 38 people (48.10%), while the smallest group is aged over 21, with only 2 people (2.53%).

##### Questionnaire Testing

Based on the SPSS analysis, the following conclusions were drawn regarding the questionnaire:

- Validity: All items are valid because the Correlated Item–Total Correlation for each item has an r-value greater than the r-table value of 0.184.
- Reliability: The questionnaire is reliable, as the total Cronbach’s Alpha value is 0.795, which is greater than the r-table value (0.184).

From the classical assumption tests, the results are as follows:

- Normality Test: Using the Kolmogorov-Smirnov Z test, all variables have an Asymp. Sig. (2-tailed) value of 0.200, which is greater than 0.05 (5%). This indicates that all variables are normally distributed.
- Multicollinearity Test: All variables have a VIF value of less than 10 and a tolerance value greater than 0.1. Therefore, there is no multicollinearity issue in the regression model.

- c. **Heteroscedasticity Test:** Based on the Glejser test, the significance probability for all independent variables is greater than 0.05 (5%), indicating that heteroscedasticity is not present in the data.

The regression equation for the independent variables X1: Social Factors, X2: Job Opportunities, X3: Accreditation, and X4: Education Costs, is as follows:

$$Y = 2,079 - 0,043X_1 + 0,353X_2 + 0,420X_3 - 0,028X_4 + e$$

The SPSS output for the Model Summary shows that the R Square Change value is 0.386, which means that 38.6% of the variation in prospective students' interest in choosing the D3 Accounting Program at Politeknik Negeri Banjarmasin can be explained by the four independent variables: social factors, job opportunities, accreditation, and education costs. The remaining 61.4% of the variation is attributed to other factors not included in this research model.

### **Hypothesis Testing**

- a. **F-Test Results.** The significance value for the F-test is 0.000, which is less than 0.05. This indicates that the independent variables (X) collectively have a significant effect on the dependent variable (Y). In other words, social factors, job opportunities, accreditation, and education costs together significantly influence prospective students' interest in choosing the D3 Accounting Program at Politeknik Negeri Banjarmasin.
- b. **t-Test Results.** The detailed results of the t-tests for each independent variable are as follows:

For the variable **Social Factors**, the Asymp. Sig. (2-tailed) value is 0.044, which is less than 0.05. This means that the null hypothesis (H0) is rejected and the alternative hypothesis (H1) is accepted. Therefore, social factors have a significant impact on prospective students' interest in choosing the D3 Accounting Program at Politeknik Negeri Banjarmasin. It is common for high school graduates to seek advice from close individuals, such as parents, friends, or teachers, when making decisions about their higher education program. Among these sources, parents often have the greatest influence on the decision-making process regarding the choice of major (Law and Yuen, 2012; Pratama, 2017).

For the variable **Job Opportunities**, the Asymp. Sig. (2-tailed) value is 0.001, which is less than 0.05. This indicates that the null hypothesis (H0) is rejected and the alternative hypothesis (H2) is accepted. Therefore, job opportunities significantly influence prospective students' interest in choosing the D3 Accounting Program at Politeknik Negeri Banjarmasin.

Prospective students consider job opportunities when deciding on their higher education programs. They evaluate the future job prospects associated with the chosen major. Research by Mirayanti et al. (2017) supports this, showing that job opportunities have a positive impact on major selection (Hayurika and Arief, 2015).

For the variable **Accreditation**, the Asymp. Sig. (2-tailed) value is 0.000, which is less than 0.05. This indicates that the null hypothesis (H0) is rejected and the alternative hypothesis (H3) is accepted. Therefore, accreditation significantly influences prospective students' interest in choosing the D3 Accounting Program at Politeknik Negeri Banjarmasin. Accreditation of an educational institution and its programs serves as a measure of the quality and credibility of the institution. Higher accreditation ratings can attract more prospective students to choose that institution or program. Institutions with high accreditation are generally more recognized and valued in society compared to those without accreditation (Prasetyo, 2014).

For the variable **Education Costs**, the Asymp. Sig. (2-tailed) value is 0.388, which is greater than 0.05. This indicates that the null hypothesis (H0) is not rejected, and the alternative hypothesis (H4) is not accepted. Therefore, education costs do not have a significant effect on prospective students' interest in choosing the D3 Accounting Program at Politeknik Negeri Banjarmasin. Education costs encompass all financial expenses that prospective students prepare for their education, including registration fees, semester fees, tuition costs, and other related expenses such as development contributions and additional educational expenses (Denziana and Febriani, 2017). Despite the expectation that education costs might influence students' choices, this study found no significant impact on their decision-making regarding the D3 Accounting Program.

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