

Factors Affecting Student's Decision to Choose Accounting Through Distance Learning System

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ABSTRACT

Universitas Terbuka (Indonesia Open University), better known as UT, is a university which applies a distance learning system. Accounting is one of the study programs in Faculty of Economics of Universitas Terbuka (UT). It is one of the most preferred study programs by the high school students. Since it was opened in 2006, the number of students increases rapidly. The main objective of this paper is to explore the factors underlying students' decision to choose accounting as study program. The research was based on the primary data. Questionnaires were distributed to the accounting students in 2 semesters (2011.1 and 2012.2) through online tutorials. Students in the fourth semester became the respondents of the research. The returned questionnaires were 110. Those questionnaires would be analyzed by exploratory factor analysis and mean value. Exploratory factor analysis was used to identify the factors underlying students' to choose accounting in a distance learning institution. Mean value was used to see how each factors relatively importance toward each other in the mind of respondents. The factor analyses indicated that factors which influence students to choose accounting are reputation, flexibility, facility and reference group. In addition, the mean value shows that flexibility was the most affecting variable toward the decision to choose accounting.

Keywords: reputation, flexibility, facility, reference group