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**BEYOND NUMBERS: DETERMINANTS OF STUDENT CHOICE OF  
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**Abstract**

This study analyzes the influence of career prospects, social environment, and family environment on students' decisions to choose the Sharia Accounting Study Program in the Riau Islands. Data were obtained from 122 respondents and analyzed using PLS-SEM. The results indicate that career prospects and social environment have a significant positive effect, while family environment has no significant effect. These findings emphasize the importance of career prospects and social support in student decisions.

**Keywords:** Career Prospects, Social Environment, Family Environment, Study Program Selection



## INTRODUCTION

Higher education is the level of education after high school (SMA/MA), where students determine their future educational direction and profession. Choosing a study program is not easy due to the many options and the need to consider internal and external factors, such as interests, educational background, and career prospects. Based on the Gross Participation Rate (APK) at the Senior High School/Islamic Senior High School/Vocational High School (SMA/MA/SMK) level in the Riau Islands Province, it was recorded at 95.73 percent. This achievement reflects the high level of public access to secondary education in the archipelago. Along with the increasing number of secondary education graduates, new challenges arise in terms of individual direction and preferences in continuing their studies to higher education, particularly in the selection of study programs.

Thus, the high APK at the secondary education level can serve as a starting point for further exploration of the determinants of high school/vocational school (SMA/MA/SMK) graduates' choice of Sharia Accounting study programs in the Riau Islands Province. This research is expected to contribute to understanding the dynamics of higher education preferences, particularly for study programs based on Islamic values in the archipelago.

From a student perspective, there are various reasons behind their interest in choosing the Sharia Accounting study program as a higher education option. These factors include family environment, their motivation to study, their interest in learning more about Islamic financial institutions, and the current trend in job prospects, which are focused on Islamic economics. The demand for Islamic accounting graduates continues to increase in line with the development of the Islamic business world. Sharia accounting graduates are needed by various Islamic financial institutions, public companies, and Islamic non-profit organizations. The number of players in the Islamic finance industry indicates that the Islamic financial sector is growing. This has led to a growing need for workers with skills in Islamic finance. This also indicates that career opportunities in Islamic financial institutions remain substantial (Auliffi Ermian Challen et al., 2023). The numerous vacancies in Islamic financial institutions must be balanced with qualified and competent graduates in the field of sharia (Khoirudin, 2021). Given the rapid growth of sharia business, a robust education and training system must remain responsive, particularly in the field of sharia accounting. To produce competent and work-ready Sharia accounting graduates, the design of Sharia accounting education must be relevant to the workforce.



Here, the research team will examine factors that influence students' choice of Sharia accounting study programs.

## LITERATURE REVIEW

The Theory of Planned Behavior (TPB), developed by Icek Ajzen (1991), is a social psychology theory that explains that a person's intentions are the primary factor determining behavior. These intentions are formed by three main components:

1. **Attitude Toward the Behavior:** An individual's assessment of a behavior, whether it is perceived as positive or negative. In this context, students' attitudes toward Islamic Accounting are influenced by their perceptions of job prospects, alignment with Islamic values, personal interest, and the curriculum offered.
2. **Subjective Norm:** Perceptions of social support or pressure from the surrounding environment (parents, friends, teachers, religious figures). Social support increases students' intention to choose a particular study program, although personal attitudes also play a role.
3. **Perceived Behavioral Control:** An individual's perception of their ability to pursue their studies, including academic preparedness, information, cost, and access. The greater the perceived confidence and availability of resources, the higher the intention to choose the program.

By using the Theory of Planned Behavior (TPB) as a theoretical basis, researchers have a solid basis for evaluating various internal factors, such as attitudes towards behavior and perceptions of self-efficacy (perceived behavioral control), and external factors, such as subjective norms or social pressure from the environment.

surroundings, which can influence students' decisions in choosing a study program. This theory not only helps in understanding the decision-making process in general

psychological and social aspects, but also provides a systematic analytical framework for developing quantitative research instruments. Through the TPB approach, researchers can design questionnaires capable of measuring the three main components of this theory—attitudes, subjective norms, and perceived behavioral control—with a valid and reliable structure, thus supporting accurate and meaningful data collection.

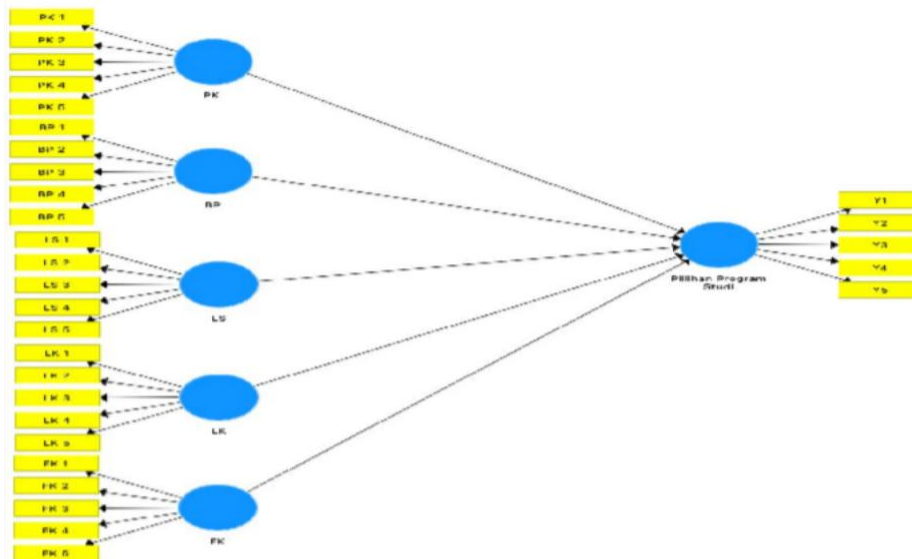
## RESEARCH METHOD

This study used a quantitative approach, collecting data through questionnaires. The respondents were all students studying Sharia Accounting at universities in the Riau Islands. The data obtained from the questionnaires were then analyzed using Partial Least Squares (PLS) software.

The PLS method is an alternative to Structural Equation Modeling (SEM), but it differs from covariance-based SEM because it relies on variance. The main advantage of PLS is its ability to be a powerful and flexible analysis method, as it does not rely heavily on statistical assumptions such as data normality or large sample sizes.

In general, covariance-based SEM is used to test causal relationships between latent variables, while PLS is more focused on predictive purposes and exploration of relationships between variables (Zainuddin & Aditya, 2009).

The model that has been designed can be seen in the image below:



**Figure 1.**  
**Designed Model**

In its implementation, PLS analysis is carried out through three main stages, namely:

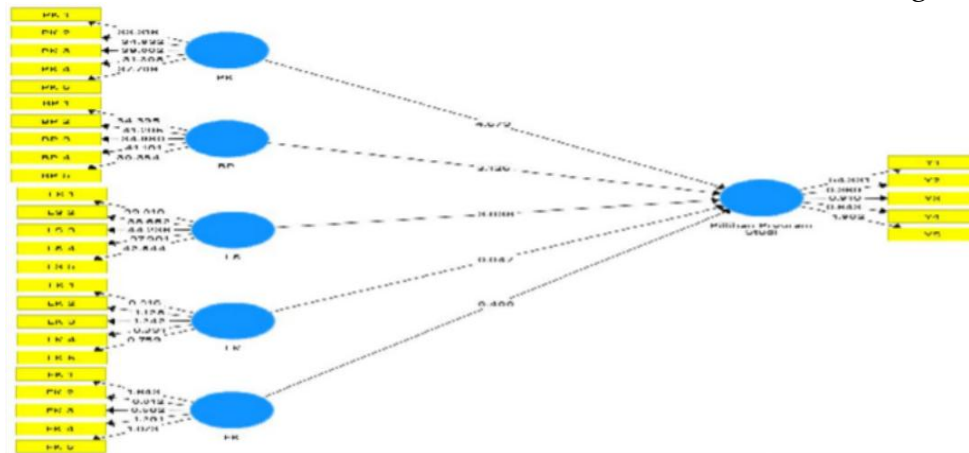
1. Outer Model (Measurement Model) – to test the validity and reliability of indicators against the construct.

This stage focuses on evaluating the relationship between the indicators used in the research instrument, such as the question items in the questionnaire, and the latent constructs being measured—those variables

that cannot be directly observed, such as attitudes, perceptions, or interests. The outer model, or measurement model, aims to test the extent to which these indicators truly represent the intended construct. In this stage, the validity and reliability of the instrument are statistically tested to ensure that each indicator has adequate measuring power, is consistent, and does not overlap with other constructs. Thus, the outer model serves as an important foundation in ensuring data quality before moving on to the analysis of relationships between constructs in the next stage.

2. Inner Model (Structural Model) – to evaluate the relationships between latent constructs.

The model built in the inner model can be seen in the image below:



3. Hypothesis Testing – to test the significance of the relationship between variables that have been formulated in the research model.

Based on the data below, it states that:

	<b>Original Sample (O)</b>	<b>Sample Mean (M)</b>	<b>Standard Deviation (STDEV)</b>	<b>T Statistics ( O/STDEV )</b>	<b>P Values</b>
BP -> Study Program Options	0.276	0.272	0.088	3,126	<b>0.002</b>
FK -> Study Program Options	0.020	0.003	0.049	0.400	<b>0.689</b>
LK -> Study Program Options	-0.002	-0.001	0.053	0.047	<b>0.963</b>
LS -> Study Program Options	0.296	0.297	0.081	3,638	<b>0,000</b>



PK -> Study Program Options	0.424	0.406	0.091	4,679	0,000
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- a. Tuition fees have a significant influence on the choice of study program accepted.
- b. Campus facilities do not significantly influence the choice of study program - rejected
- c. Family environment does not have a significant influence on the choice of study program - rejected
- d. The social environment has a significant influence on the choice of the study program accepted.
- e. Career prospects have a significant influence on the choice of study program accepted.

### RESULTS AND DISCUSSION

#### Tuition fees have a significant influence on students' choice of Islamic accounting study programs in the Riau Islands.

Based on the results of the PLS-SEM analysis, the Tuition Fee variable has a positive and significant influence on students' decisions to choose the Sharia Accounting Study Program in the Riau Islands. The t-statistic value reached 3.126 ( $\gg 1.96$ ) with a p-value  $<0.002$  indicates very strong significance. The contribution effect is very large ( $f^2 = 3.575$ ) on the model's explanatory power, which overall has an  $R^2$  of 0.928. These results indicate that education costs influence students' choice of study program.

#### Campus facilities do not have a significant influence on students' choice of Islamic accounting study program in the Riau Islands

Based on the results of the PLS-SEM analysis, the Campus Facilities variable does not have a significant effect on students' decisions to choose the Sharia Accounting Study Program in the Riau Islands. The t-statistic value is only 0.400 ( $<1.96$ ) with a p-value of 0.689, so statistically the effect is not significant. The  $f^2$  value is almost zero (0.000), indicating that the contribution of X3 to the  $R^2$  model can be ignored. This finding indicates that students' decisions to choose the Sharia Accounting Study Program are more influenced by other factors, such as career prospects (X5) and the social environment (X4), and education costs (X1) than the influence of campus facilities.



### **Family environment does not influence students' choice of Islamic accounting study program in the Riau Islands**

Based on the results of the PLS-SEM analysis, the Family Environment variable does not have a significant effect on students' decisions to choose the Sharia Accounting Study Program in the Riau Islands. The path coefficient of -0.007 indicates a very weak and almost zero relationship. The t-statistic value is only 0.047 ( $<1.96$ ) with a p-value of 0.963, so statistically the effect is not significant. The  $f^2$  value is almost zero (0.000), indicating that the contribution of X3 to the  $R^2$  model is negligible. These findings indicate that students' decisions to choose the Sharia Accounting Study Program are more influenced by other factors, such as career prospects (X5) and social environment (X4), and education costs (X1) than by the direct influence of the family.

These results align with several previous studies that found that family factors are not always the primary determinant in study program selection. Haris & Rahayu (2021), for example, found that family influence was insignificant in students' choice of accounting major at several universities in Indonesia. Rahman & Siregar (2020) also reported that educational decisions were more influenced by personal motivation and social environment than family encouragement. Nurlaila (2019) added that although family plays a role in providing advice, the final decision is often based on personal interests, job prospects, and peer influence. Thus, these research findings reinforce the view that, in the Riau Islands context, family factors do not play a dominant role in influencing students' choice of Sharia Accounting Study Program.

### **The social environment has a significant influence on students' choice of Islamic accounting study programs in the Riau Islands**

Based on the results of the PLS-SEM analysis, the Social Environment variable (X2) has a positive and significant influence on students' decisions to choose the Sharia Accounting Study Program in the Riau Islands. The t-statistic value reached 3.638 ( $>>1.96$ ) with a p-value  $<0.000$ , indicating a highly significant effect. These findings demonstrate that family support, peer influence, and socio-religious norms within students' environments play a significant role in shaping their educational choices.

These findings are supported by several previous studies. Yusnaini & Herawaty (2022) found that the social environment significantly influences the choice of accounting major in Pekanbaru. Lestari & Dewi (2021) also showed that social factors, including family and community support, influence students' interest in studying Islamic economics. Furthermore, Hasyim & Ibrahim (2020),



in their study of Islamic economics students, concluded that social norms and environmental influences play a significant role in educational and career decisions. Therefore, creating a conducive social environment through community activities and alumni promotion can be an effective strategy to attract prospective students to the Islamic Accounting Study Program.

### **Career prospects have a significant influence on students' choice of Islamic accounting study program in the Riau Islands**

Based on the results of the PLS-SEM analysis, the Career Prospects variable has a positive and significant influence on students' decisions to choose the Sharia Accounting Study Program in the Riau Islands. The t-statistic value reached 4.679 ( $\gg 1.96$ ) with a p-value  $< 0.000$ , indicating very strong significance. These results indicate that the more favorable students' views are regarding job opportunities, career paths, and professional stability for Islamic accounting graduates, the higher their interest in choosing that study program.

These findings align with previous research, such as Fitriani & Wahyuni's (2021) study, which found that career prospects significantly influence students' choice of accounting majors in Sumatra, and Arifin et al.'s (2020) study, which concluded that perceived job opportunities are a key determinant in choosing a sharia-based economics study program. Another study by Sugahara & Boland (2006) also confirmed that positive career perceptions can increase interest in majoring in accounting in general. Therefore, strategies to enhance career prospects—through industry collaborations, certification programs, and alumni networks—could be key to attracting prospective students in the Riau Islands.

## **CONCLUSION**

Based on the results of the PLS-SEM analysis, this study shows that several factors significantly influence students' choices in choosing the Sharia Accounting Study Program in the Riau Islands. Tuition Fees proved to be the most influential factor, with a t-statistic of 3.126 and a p-value  $< 0.002$ , and a large contribution to the model's explanatory power ( $f^2 = 3.575$ ). This indicates that tuition fees play a major role in students' decisions to choose this study program. Conversely, Campus Facilities did not have a significant effect, with a t-statistic of only 0.400 and a p-value of 0.689, and a very small contribution to the model. This finding indicates that students' decisions are more influenced by other factors such as career prospects and the social environment than campus facilities. Furthermore, Family Environment also did not show a significant effect, with a t-statistic of 0.047 and a p-value of 0.963, which is in line with



previous research showing that family factors are often not the main determinant in study program selection. However, the Social Environment has a very significant influence with a t-statistic reaching 11.167 and a p-value  $<0.001$ , indicating that social support, peer influence, and socio-religious norms have an important role in shaping students' educational choices. Finally, Career Prospects also have a positive and significant influence on study program selection, with a t-statistic of 4.679 and a p-value  $<0.000$ , confirming that students' perceptions of job opportunities and career paths greatly influence their decisions. Overall, education costs and career prospects are the most dominant factors in study program selection, while the social environment also plays an important role, while campus facilities and family environment do not have a significant influence.

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