



## Effect of Brand Image, Education Cost, and Education Facilities on Student's Decision in Choosing Accounting Department

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Effect of Brand Image; Education Costs; Education Facilities; Student Decision

### Abstract

This research aims to know the illustration of brand image, education cost, and education facilities related to the student's decision in choosing the Accounting Department, Faculty of Teacher Training of Universitas Islam Riau. This research was conducted in August 2016. The subject in this research is the students of FKIP Accounting Department of Universitas Islam Riau, semester 3, 5 and 7 with a population of 318 students. 177 students were analyzed as sample. The technique of research used random sampling and method used descriptive quantitative. The data of brand image, education costs, education facilities, and student's decisions are obtained from questionnaires. Multiple linear regressions were used to analyse the data and the calculation of coefficient determinant (R) was used to know the influence of brand image, education cost, and education facilities.

### How to Cite

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## INTRODUCTION

Education is a conscious effort that aims to develop human qualities. National education is based on Pancasila and aims to increase devotion to God the Almighty, intelligence, skill, and to enhance character, strengthen personality and strengthen the spirit of development that builds itself and have responsible for the nation building.

Education in the middle of the global era plays an important role because education is an investment. Education seen as an investment means education is a capital. Education is an investment of individuals, communities, and nations and the State because the product of education is necessary for the continuity and acceleration of development.

Education is also an integral part of development. The education process cannot be separated from the development process itself. Development in the education field is an effort to increase the national intelligence in the social life. Therefore, the young generation as a part of the society that has important life and strategies important in supporting today's development implementation needs to have intelligence. To achieve this intelligence the young generation needs to be trained, given the education either in formal, non formal, or informal, according to the following quote :

National education functions at developing the ability and forming the character and civilization of dignified nation in order to educate the national life and aim at developing the potential learners so that people believe in and piety to God the Almighty, noble, healthy, knowledgeable, capable, creative, independent, and become a responsible democratic citizen. (Acts of the Republic of Indonesia No. 20 of 2003 Article 3)

Colleges as one important thing in the world of education that is responsible in the effort to educate the nation's life has the responsibility and the very strategic role to take part in overcoming the quality of human resources problems. Colleges is the level of education approaching the world of work, the desire of the society, especially the youth to have a good career and to play a role in the tight competition world, encouraging the emergence of so many universities spreading throughout Indonesia.

The growth of colleges makes the prospective students have many alternatives in choosing a college. Viewed from the college perspective, the existence of many colleges will result in a tight competition in attracting the prospective students. Various potentials and excellence of colleges will

be deployed as much as possible and become a positive selling point, but otherwise colleges that cannot afford and have no competitiveness will feel the impact of this competition by lacking of the number of students.

Continuing studies to college is started from the sense of interest and the need to develop science. The interest in the individual will encourage a person to take action and participate in it.

At a college, the image / brand is very influential for a person to decide the choice of continuing his education where a famous university is the main factor of choosing a college. The tuition fees in college are also important for the prospective students in deciding which college to continue his study, where expensive cost is an inhibiting factor for some student to continue to college. Then the education facilities also support a college because the facility is a reflection of the quality of education offered to the prospective students.

Based on the phenomenon that the writer found in the field, the writer could describe some of the problems that exist in the field as follows: regarding to brand image, Universitas Islam Riau is still superior and famous compared to other private universities in Pekanbaru, because the students of Unilak and Umri tend to lecture on Saturday and Sunday or at evening classes, because most students in Unilak and UMRI have worked. Besides, it is because at other private universities there is no accounting education study program.

Furthermore, if seen in terms of the tuition fees, the comparison is not too far from others. However, because UIR uses the SKS system, it can be said that the cost in UIR is more affordable, because the less SKS we take the smaller cost we should pay. While in Unilak and UMRI the tuition fees do not depend of the number of subjects taken; the cost is still determined by the University. In terms of educational facilities, the number of faculties, departments / study programs, one of which is accounting education, UIR has more complete ones than other private universities such as Unilak and UMRI, and the facilities offered by FKIP UIR are also more adequate than the other, so the students prefer FKIP UIR.

Based on the background and problems that the writer found in the field, the writer was interested to conduct a research entitled "Effect of Brand Image, Education Cost, and Education Facilities on Student's Decision in Choosing Accounting Department, Faculty of Teacher Training and Education, Universitas Islam Riau ".

**METHODS**

Research as a scientific activity requires a method that relates to the workings, how to obtain data, how to analyze data and how the analysis of conclusions. The method of research included: type of research, place and time of research, population and sample, type and source of data, research instrument, data collection techniques, and data analysis techniques.

**Type of Research**

The type of research is descriptive quantitative that is explanatory. According to Arikunto (2006: 10), quantitative research is a type of research conducted with the demands of using numbers, ranging from data collection, interpretation of data, and appearance of results. In this case, the data is the variables of Brand Image, education costs, and education facilities on students' decision in choosing FKIP Accounting in Universitas Islam Riau, Pekanbaru.

**Place and Time of Research**

This research was conducted in August until the end of the academic year of 2016/2017, which was located in the Accounting Department, Faculty Teacher Training and Education, Universitas Islam Riau, Pekanbaru.

**Population and Sample**

In population sampling, the researcher uses sampling technique by using proportional random sampling method, which is a sampling technique where all individuals in population either individually or together have equal opportunity to be chosen as the member of sample (Sugiyono, 2003).

**Data Collection Technique**

Data collection techniques in this research are obtained by questionnaire. According to Noor (2011), questionnaire is a technique of data

collection by giving or distributing a list of questions to the respondent by hoping that the respondent will give a response to the list of questions (Sugiyono, 2003).

**Instrument of Research**

According Arikunto (2006), research instrument is a tool used by the researchers in collecting data so that the job will be easier and the results will be better in the sense of careful, complete, and systematic so that it will be easier to process.

**Data Analysis Technique**

Descriptive analysis is an analysis that describes a data that will be made either alone or in groups. The technique of descriptive data analysis in this research is to use the formula percentage of Sudijono (2011) as follows:

$$P = f/N \times 100\%$$

Explanations:

f = frequency being searched for percentage

N = amount of frequency or individuals

P = number of percentage

**RESULT AND DISCUSSION**

**Effect of *Brand Image* on Students' Decision in Choosing Accounting Department, Faculty of Teacher Training and Education, Universitas Islam Riau**

Kotler and Keller (2009) defines brands as names, terms, signs, symbols, or designs, or combinations, intended to identify goods or services from one seller or group of sellers and differentiates them from the competitors. While the brand image in this case is the image of an educational institution or university. A good imaging of a college will get a positive value in the eyes of the consumers. Furthermore, the positive view of the consumer will automatically bring a thought in the consumer's mind that the college has a good quality.

**Table 1.** Recapitulation of Respondents' Answer Score in Brand Image Questionnaire

Explanation	Frequency	Score	Total Score	Percentage
Very Agree	428	5	2140	30,9%
Agree	739	4	2956	42,7%
Netral	407	3	1221	17,6%
Disagree	240	2	480	6,9%
Very Disagree	133	1	133	1,9%
Total	1947		6930	100%
Maximum Total Score = 5 x 11 = 55 x 177 = 9735				
$P = F/N \times 100\% = 6930/9735 \times 100\% = 71,86\%$				

**Table 2.** Recapitulation of Respondents' Answer Score in Education Cost Questionnaire

Explanation	Frequency	Score	Total Score	Percentage
Very Agree	239	5	1195	21,7%
Agree	614	4	2456	44,5%
Netral	457	3	1371	24,8%
Disagree	211	2	422	7,7%
Very Disagree	72	1	72	1,3%
Total	1593		5516	100%
Maximum Total Score = 5 x 9 = 45 x 177 = 7965				
$P = \frac{F}{N} \times 100\% = \frac{5516}{7965} \times 100\% = 69,2\%$				

**Table 3.** Recapitulation of Respondents' Answer Score in Education Facility

Explanation	Frequency	Score	Total Score	Percentage
Very Agree	398	5	1990	32,1%
Agree	784	4	3136	50,7%
Netral	281	3	843	13,6%
Disagree	97	2	194	3,1%
Very Disagree	33	1	33	0,5%
Total	1593		6196	100%
Maximum Total Score = 5 x 9 = 45 x 177 = 7965				
$P = \frac{F}{N} \times 100\% = \frac{6196}{7965} \times 100\% = 77,79\%$				

**Table 4.** Recapitulation of Respondents' Answer Score in Students' Decision Questionnaire

Explanations	Frequency	Score	Total Score	Percentage
Very Agree	265	5	1325	25,7%
Agree	628	4	2512	48,7%
Netral	325	3	975	18,9%
Disagree	149	2	298	5,8%
Very Disagree	49	1	49	0,9%
Total	1416		5159	100%
Maximum Total Score = 5 x 8 = 40 x 177 = 7080				
$P = \frac{F}{N} \times 100\% = \frac{5159}{7080} \times 100\% = 72,86\%$				

The purpose of research is to determine the effect of brand image on the students' decision in choosing FKIP Accounting UIR. Based on the data analysis conducted in this research, the result of research indicates that there is no effect of brand image on the students' decision in choosing FKIP Accounting UIR. This can be proved by the results of research in which the value of t count of brand image (X1) of -1.261 in this case t count <from t table (-1.261 < 1.973). This means there is no effect of brand image on the students' decision in choosing FKIP Accounting.

From the results of research conducted, it was proven that the brand image does not affect the students' decision in choosing UIR Accounting FKIP. Then based on the opinion expressed by Kotler (2008), brand image is a set of beliefs,

ideas, and impressions owned by a person to a brand, therefore the attitude and actions of consumers towards a brand is determined by the brand image.

Thus, this is not in line with the findings of researchers when conducting a research in Universitas Islam Riau on the students at semester 3, 5, and 7 of FKIP Accounting in the academic year of 2016-2017 with a sample of 177 respondents. The result of research indicates that there is no significant effect of brand image on the students' decision in choosing FKIP Accounting UIR.

**Effect of Education Cost on Students' Decision in Choosing Accounting Department, Faculty of Teacher Training and Education,**

### **Universitas Islam Riau**

The education cost, according to Supriadi (2007), is one of the instrumental components (instrumental input) that is very important in the implementation of education. Without the support of adequate education costs, the education process will not run properly. The education cost of a component is very important in the implementation of education. It can be said that the process of education cannot run without the support of cost. The role of costs in realizing the quality of education contributes greatly in the implementation of education, as important as other resources such as materials and human resources.

Based on data analysis conducted in this research, the result of research indicates that there is no effect of education cost to the students' decision in choosing FKIP Accounting UIR. This can be proved by the results of research where  $t$  count of the education cost (X2) of 0.753, in this case  $t$  count <  $t$  table ( $0.753 < 1.973$ ). It means there is no effect of the education cost on the students' decision in choosing FKIP Accounting UIR.

In the results of research conducted, it is proved that the education cost has no effect on the students' decision in choosing FKIP Accounting UIR. The education cost is a very important thing in continuing someone's study. Cost, according to Supriyono (2000), is an economic sacrifice made to obtain goods or services. Cost has an important role in influencing the consumers in making decisions because it must be tailored to the ability of the consumers and the consideration of the benefits to be received.

Thus, this is not in line with the findings of researchers at the time of research conducted in the Islamic University of Riau at semester 3, 5, and 7 of FKIP Accounting at the academic year of 2016-2017 with a sample of 177 respondents. The result indicates that there is no significant influence on the education cost on the students' decision in choosing Accounting FKIP UIR.

### **Effect of Education Facility on Students' Decision in Choosing Accounting Department, Faculty of Teacher Training and Education, Universitas Islam Riau**

Uamit (2001) stated that if a service company has adequate facilities, it can facilitate the consumers in using its services and it can make the consumers comfortable in using the services, so it will be able to influence the consumers in purchasing services.

With the availability of adequate facilities, the students are expected to get good results, so that later they can get a good learning achieve-

ment.

Based on the data analysis conducted in this research, the result of research indicates that there is effect of education facility on the students' decision in choosing FKIP Accounting UIR. This can be proved by the result of research that the value of  $t$  count of education facility (X3) of 4.691 in this case  $t$  count >  $t$  table ( $4.691 > 1.973$ ). This means that there is an effect of education facilities on the students' decisions in choosing FKIP Accounting UIR.

From the result of research conducted, it is proved that the education facilities affect the students' decision in choosing FKIP Accounting UIR. Then an opinion expressed by Dalyono (2001: 241) stated that "the completeness of learning facilities will help the students in learning, and the lack of tools or learning facilities will hinder the progress of learning".

Thus based on the test data and supporting theories, it can be concluded that the research conducted at the Islamic University of Riau with a sample of 177 respondents, which are the students of FKIP Accounting at semester 3, 5, and 7 at the academic year of 2016-2017, it is known that the education facility variables have an effect on the students' decision in choosing FKIP Accounting UIR.

### **Effect of Brand Image, Education Cost, and Education Facility on Students' Decision in Choosing Accounting Department, Faculty of Teacher Training and Education, Universitas Islam Riau**

The determination of choice in deciding to continue studies to college is a decision that affects the future of someone (Rosita, 2009). Based on a survey conducted by Kompas (April 25, 2011, p4) in Jakarta, there are several variables that greatly affect the prospective students in deciding to continue their studies to universities, because of the image / big name of the university (brand image) the provided, offered curriculum, the education cost, and the strategic location factors.

Kotler (2005) argued that decision-making is an individual activity that is directly involved in obtaining and using the goods offered. The consumer's decision is one of the parts contained in the consumer's behavior.

Consumer's decision, which is assumed as a student's decision, is one of the important factors for the existence of a college. The decision chosen by the students in continuing their studies to college is the key to the continuity of a college cycle because students are an asset to a college.

Shimp (2003) revealed that brand image is an association / perception that arise in the minds of consumers when considering a particular brand, the type of association including attributes, benefits, and attitudes.

The brand image in this case is the image of an educational institution or a university image. If a university has a positive image in the eyes of society, it will automatically form a thought in the minds of people that the university has a good quality, which will then have an impact on the decision of the community or the consumer to continue his studies at the university.

The education cost according to Supriadi (2007) is one of the instrumental components (instrumental input) that is very important in the implementation of education. Without the support of adequate education costs, the education process will not run properly

Dewi (2009) stated that consumers tend to use price as an indicator of quality. Schiffman and Kanuk (1994) and Hawkins, Best and Coney (1995) also said that price is a signal of quality. A research conducted by Dewa (2009) stated that consumers would buy a branded product if the price were deemed worthy by them. Thus, the education cost affects the student's decision to continue with high-level studies, or the consumer in this case the student will choose a college if the education cost and the quality is considered appropriate by them.

Facilities are physical resources that must exist before a service can be offered to consumers (Tjiptono, 2005). So the facility will affect the consumer in this case the student to decide in choosing a study at the university. Students will see whether the university has provided the required facilities and the conditions are adequate.

Thus, based on the test data and supporting theories, it can be concluded that the research conducted at the Islamic University of Riau with a sample of 177 respondents of FKIP Accounting at semester 3, 5, and 7 TA. 2016-2017, it is known that the brand image variables, education costs and education facilities have effect on the students' decisions in choosing UIR Accounting FKIP.

Then in addition to theoretical and data processing, the results of research are also in line with a research ever undertaken by Putri (2011) examining the "Analysis of influence of brand

image, education costs, and education facilities to the students' decision to continue the study on the diploma program III of the Economic Faculty, Diponegoro University of Semarang ". It can be concluded that there is a significant influence between brand image, education cost and education facilities to the students' decision to continue the diploma III program of Faculty of Economy, Diponegoro University of Semarang.

## CONCLUSION

Based on the description of the results of research and the verification of hypothesis, it can be concluded that brand image, education costs and education facilities have effect on the students' decision in choosing FKIP Accounting UIR.

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