INTENSITY IN CHOOSING STUDY PROGRAMS AT THE UNDERGRADUATE LEVEL

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ABSTRACT
This research aimed to explore the factors influencing students in the decision-making of selecting taxation study program and to find out the most dominant factors. This research was an exploratory research using a quantitative approach with factor analysis. The factor analysis, in this case, was intended to summarize or reduce the observed variable as a whole into several new variables or dimensions which were still able to represent the main variable. The results of factor analysis and factor loading calculation that had been rotated from the 12 research variables (consisting of *product, promotion, price, place, sub-culture, social class, reference group, family, personality and self concept, lifestyle and value, perception, and motivation*) resulted in the formulation of 4 (four) factors as follows: 1) the first factor is individual characteristics, 2) the second factor is environmental characteristics, 3) the third factor is marketing stimuli in the physical form, and 4) the fourth factor is marketing stimuli in the form of perception influence. The results of this research are expected to serve as a basis in preparation to support the role of university, primarily on the quality of education to generate superior and innovative human resources. Additionally, the research findings are hoped to be used as one of the evaluation materials of educational institutions in general in terms of the improvement of study program brand or image for generating the recognition from graduate user stakeholders, the increase of values and competitiveness in generating graduates according to the work world demands, the creation of study program competitive advantage, and more importantly the improvement of administrative performance and academic services.

KEY WORDS:
Internal factor, external factor, decision making

INTRODUCTION

Higher educational institutions are one of the means of society in improving education by focusing on one study area needed to enter the work world. The increased desire of people to have a good career in this tight global competition also leads to the increased number of public and private universities in Indonesia. The intense competition in the education industry puts state (public) universities as one of the institutions that provide educational services to produce graduates according to the work world needs and the national education system direction. A public university should have competitive advantages compared to other state universities to establish a good position and image in the community. In line with this, certain strategies are required by universities so as to be superior in its field, realize their visions and missions, and provide the best service for stakeholders.

Higher education is an organization in the field of education that produces educational services which can generate skills and capabilities of certain human resources and must be known and marketed appropriately to consumers as users of educational services. However, there is still a gap between the directed goal and the reality. Sometimes, the existence of a certain study program in universities cannot entirely provide graduates according to the work world needs. Moreover, the number of

new students in all study programs of universities is often not evenly distributed. This is because people believe that only certain study programs are considered to have a good work opportunity in the future. From the total number of study programs owned by a university, only about 25% are most demanded by new prospective students. Thus, good marketing strategies are highly needed to overcome such a problem.

Taxation study program in Brawijaya University is under the Department of Business Administration, Faculty of Administrative Science. The existence of taxation study program in the Faculty of Administrative Science affects the content of learning materials arranged in the curriculum which, based on *KKNI* (Indonesian National Qualification Framework) preparation of the taxation study program, must contain a national-charged course, university-charged course, and faculty-charged course. Thus, the courses producing administrative skills indirectly color the curriculum preparation of taxation study program. It can be a competitive advantage of its own if compared to the taxation study program in other departments or faculties. Taxation study program is a new study program that stands for the needs of bachelor's degree in taxation education. Since its establishment, this program study has undergone several changes to the curriculum, to adjust the market needs of graduate academic ability. This, of course, can lead to certain discourses and perceptions among the user community in determining the choice to study in the taxation study program. This research is a development of Irawati (2008) and Mulyatini's (2013) studies examining the factors influencing the selection of a study program. The results of Mulyatini's (2013) study showed that the factors influencing students' choices of a study program consist of 20 variables formed into 5 different factors. The difference between this research and the previous studies are related to the research location and object, in which the sample taken was new students of Taxation Study Program Batch 2017, Faculty of Administrative Science, Brawijaya University.

Variables used in this research were the development of some variables applied in previous studies used by the researcher as the main references. The variables were also based on previous theories related to consumer behaviors in decision-making, in this case referring to the decision in selecting taxation study program. According to Kotler and Keller (2009), the study of consumer behaviors is focused on how the way individuals make decisions to utilize their available resources (time, money, effort) to purchase goods related to consumption.

Many factors can influence a person in choosing a study program in a university. These factors can come from both within the person himself and outside. Thus, the researcher wanted to know the factors influencing students in selecting their study interests. The results are expected to be used as the evaluation materials for educational institutions generally in terms of the improvement of branding and image of study programs to obtain the recognition of graduate user stakeholders, the increase of values and competitiveness for generating graduates according to the work world demands, the creation of study program competitive advantages, and more importantly the improvement of administrative performance and academic services.

LITERATURE REVIEW

Consumer Behavior

Consumer behavior is an action to directly get involved in obtaining, consuming, and depleting products or services. Consumer behavior is a study on how individuals, groups, and organizations choose/ purchase or use goods, services, ideas or experience to satisfy their needs and desires (Kotler and Keller, 2009: 166).

Schiffman and Kanuk (2008) defined consumer behavior as a behavior made or showed by consumers in searching, purchasing, using, evaluating and spending products that are expected to satisfy their life needs. Meanwhile, according to Engel,

James F Enggel, Roger D Blackwell & Paul W Miniard (1994: 3), consumer behavior is a direct action to get involved in obtaining, consuming, and depleting products and services, including the decision-making process preceding and following this action.

Consumer Behavior in Purchase Decision-Making

Decision-making is the act of choosing one of a series of alternatives (Griffin, 2012). A decision is the result of a thinking process, that is selecting one of several alternatives that can be used to overcome the problems faced (Syamsi, 2007). Moreover, according to Terry (2008), decision-making is the selection of a behavioral alternative of two alternatives or more. In decision-making, people who act as decision makers compare several alternatives, including evaluating the benefits.

In the decision-making process, a person making the decision should be aware that a decision is indeed necessary. Before finally determining a decision, a person should identify a series of possible alternatives. Making decisions is part of the thinking process when one considers, understands, recalls, and reasons about everything. Something decided will be done after assessing a situation, reality or event that is being faced. From the above definitions of decision-making, it can be concluded that decision-making is a process of selecting the best of two or more existing alternatives systematically and directed as a way of solving problems.

Consumer's attitude of purchase decision-making has several process stages, beginning with marketing stimuli that consist of product, price, distribution, promotion and other stimulus factors beyond the control of marketers such as the economy, technology, politics, law, and culture (Kolter and Keller, 2009: 178). The task of marketers is to understand what happens in consumers' awareness of marketing stimuli and other stimuli from outside so that they finally come to the attitude of purchase decision-making. Stages of decision-making according to Schiffman-Kanuk (2008: 54) consist of three main components, namely *Input, Process* and *Output* that reflect the cognitive process of problem-solving experienced by consumers. Explanation of the three main components of the process of consumer's purchase decision-making attitude is as follows:

1. *Input Stage*, this stage includes external factors serving as a source of information and influencing consumers through values and behaviors associated with products. In this case, what play an important role are the marketing mix activities undertaken by companies to communicate their products to potential customers and sociocultural influence to lead consumers in purchase decisions (Schiffman-Kanuk, 2008: 55).

   a) Marketing Input – marketing activities done by companies to reach out, inform, and persuade consumers to purchase products they offer. Marketing activities include product characteristics, advertisement on mass media, personal selling, and other promotions.

   b) Sociocultural Input – the sociocultural input also plays an important role in influencing consumers, covering friends' opinions, editorial articles in newspapers, use of products by family members, or articles in consumer journals. Such an input can also come from the effects of social, cultural and sub-cultural classes which are equally important in consumer's assessment and acceptance or rejection of products.

2. *Process Stage,* in the process of consumer decision-making, several psychological factors that have an internal influence on consumers must be considered. Figure 2.4 shows three stages, namely the introduction of needs, alternative search, and alternative evaluation. The search for information on products depends on the types of products to be purchased. The more complex or complicated the product to be purchased is, the more information will be needed. In this case, there are

three process stages of consumer purchase decision-making (Schiffman- Kanuk, 2008: 55), covering:

   a) The introduction of needs – a need will emerge if a person faces a problem. There are two types of problem identification by consumers: *firstly,* the type of consumers who perceive having problems when a product cannot satisfy their needs, and *secondly,* the type of consumers who have a desire for something new, automatically triggering a need.

   b) Purchase alternative search – this can occur when consumers are aware that their needs can be satisfied by purchasing or consuming certain products. That is why they need information related to the products to be purchased, such as previous product use experience. If a consumer has not ever consumed the product, he should search for information to determine his product choice. The greater influence comes from internal sources (previous experience), the smaller the external information (advertisement, promotion, etc.) will be needed by consumers. Moreover, the higher the risks they receive, the more complex the information they will need, and vice versa.

   c) Purchase evaluation – when doing the evaluation, consumers usually hold on to two types of information, covering the list of product brands that become their references and the criteria they use to evaluate each brand.

3. *Output Stage,* in this stage, there are two forms of post-purchase decision activities which are closely related to purchase behavior and post-purchase behavior (Schiffman-Kanuk, 2005: 69).

   a) Purchase behavior – consumers usually make two types of purchase, namely trial purchase and repeat purchase. If a consumer feels satisfied with the brand of products he purchases or perceives that the brand is better than other brands, he will make a repeat purchase. Repeat purchase behavior is closely associated with brand loyalty in which marketers attempt to encourage or attract consumers to repurchase their products so as to guarantee their market share stability.

   b) Post-purchase evaluation – when consumers use products, especially for the first time (trial), they will evaluate the product ability whether it matches with their expectations. There are three possibilities that may occur. *First,* the product ability is in accordance with the predetermined standards, resulting in a neutral reaction to the consumers; *Second,* the product ability is better than the consumer standards so as to generate customer satisfaction; *Third,* the product ability is below the predetermined standards, leading to dissatisfaction.

Purchase decision-making by consumers can be affected by cultural, social and personal factors (Kotler and Keller, 2009).

1. *Cultural factors*, according to Kotler and Keller (2009), culture is the basic determinant of one's desire and behavior. Cultural, sub-cultural and social classes greatly affect consumer purchase behavior.

2. *Social factors,* in addition to cultural factors, social factors such as reference group, family, as well as social role and status can affect purchase behavior as well.

3. Personal factors, include age and stages in buyers' life cycle; personality and self-concept; as well as lifestyle and values.

RESEARCH METHOD

This research was an exploratory research using a quantitative approach with factor analysis. Exploratory factor analysis is to classify variables, which is a technique to reduce data from the original or initial variables into new variables or factors whose number is smaller than the initial one. The process of exploratory factor analysis tries to find the relationship between new formed variables or factors that are mutually

independent so that it can be made one or more sets of latent variables or factors in fewer number than the initial variables that are independent and not correlated to each other.

This research used a saturated sample in which the whole population served as the research object. Moreover, this research used independent variables reduced to new variables or dimensions. The dependent variable was decision-making while the independent variables include as follows:

1. *Product market stimuli*
   In this research, product market stimuli are interpreted as the specification and other competitive advantages of the study program as an education service provider. It can be in the form of curriculum applied, course syllabus taught, human resources providing professional education services and infrastructure availability.

2. *Market promotion stimuli*
   In this research, market promotion stimuli are interpreted as communicated messages providing an impression of how famous a study program among stakeholders, including institutional branding, institutional image, and cooperation network which has been made with other institutions (in this case, referring to taxation study program).

3. *Market price stimuli*
   In this research, market price stimuli are interpreted as the cost of education including the tuition fees to be incurred during the study, the availability of relief facilities or discounted tuition fees and scholarship programs.

4. *Marketplace stimuli*
   In this research, marketplace stimuli are interpreted as the lecture place or location, covering the study location city and study environment.

5. *Sub-cultures*
   In this research, sub-cultures refer to nationality, religions, racial groups, and geographical areas. Meanwhile, cultures refer to the beliefs, values, and norms shaped by the community in the place where they have been raised, which may change following the latest models or trends.

6. *Social class*
   In this research, a social class is defined as the division of community members into a hierarchy of different social status, making members of each class relatively have the same status and those of other classes have a higher or lower status.

7. *Reference*
   Reference groups to a person, in this research, is described as all groups that have direct influence (face to face) or indirect influence on the attitude or behavior of a person.

8. *Family*
   In this research, families are the most important consumer purchase organization in the community, and family members represent the most influential main reference group.

9. *Personality/ self-concept*
   In this research, personality/ self-concept is a set of psychological properties leading to relatively consistent and long-lasting responses to environmental stimuli (including purchase behavior).

10. *Core values/ Lifestyle*
    Lifestyle, in this research, is the pattern of one's life in the world reflected in the activities and interests, while core values can be interpreted as a belief system underlying attitudes and behavior.

11. Perception
    In this research, perception is defined as the process by which we choose, organize, and translate information input to create a meaningful world image.

12. Motivation

In this research, motivation is described as a driving force in individuals which force them to act.

RESEARCH RESULTS AND DISCUSSION

1. Research Result

a) Communalities

Based on the total values in the *communalities* table, the 12 initial variables explained above had the value of communalities greater than 0.5 (>0.5). It indicates that the entire variables used had a strong relationship with the factors formed. In other words, the greater the value of communalities was, the better the analysis factor would be, considering that there were greater characteristics of initial variables that could be represented by the factors formed.

b) Total Variance Explained

The table of *Total Variance Explained* shows the percentage of total variance that could be explained by the variance of factors formed. The table also presents the eigenvalue of each factor formed. How many components/ factors used to explain the total variance can be determined from the eigenvalues. Components with an eigenvalue of > 1 were the components used in this research. The 'cumulative%' column shows the cumulative percentage of variance that could be explained by the factors. The analysis results can be classified into 4-factor groups, each of which had a different eigenvalue. Factor 1 had an eigenvalue of 4.775; Factor 2 had an eigenvalue of 1.891; Factor 3 had an eigenvalue of 1.293, and Factor 4 had an eigenvalue of 1.017.

Table 1. Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.775	31.458	31.458	3.775	31.458	31.458	2.819	23.492	23.492
2	1.891	15.758	47.216	1.891	15.758	47.216	2.409	20.071	43.563
3	1.293	10.779	57.995	1.293	10.779	57.995	1.558	12.987	56.550
4	1.017	8.476	66.471	1.017	8.476	66.471	1.191	9.921	66.471
5	.825	6.875	73.346						
6	.639	5.329	78.675						
7	.544	4.531	83.206						
8	.535	4.462	87.668						
9	.500	4.164	91.832						
10	.435	3.627	95.459						
11	.316	2.631	98.090						
12	.229	1.910	100.000						

Extraction Method: Principal Component Analysis

The variance which could be explained by Factor 1 was 31.458% while the total variance which could be explained by Factor 1 and 2 was 47.216%. Furthermore, Factor 1, 2, and 3 could cumulatively explain the variance of 57.995%. It can be said that the four factors could explain a total variance of 66.471%. Since the eigenvalues of the four factors were more than 1 and the cumulative percentage of the four factors was 66.471%, it was considered that these four factors were enough to represent the variance of the initial variables.

c) **Component Matrix Table**

The *component matrix* table shows the correlation of each variable in the factors formed. The coefficient values of the correlation between the variables and the factors formed (factor loading) can be seen in *Component Matrix Table.* The four factors resulted in factor loading matrix whose values were the correlation coefficients between the variables and the formed factors.

d) **Rotated Component Matrix**

The table of *Rotated Component Matrix* was obtained after doing factor rotation using a varimax method. The correlation values of the variables with each factor before and after the varimax rotation were different. In the table, it can be seen that the factor loadings rotated have given meaning as expected and each factor has been clearly interpreted. It is also learned that each variable was only strongly correlated with one factor (no variable having a correlation coefficient value of < 0.5 in all four factors). Thus, the rotated factor loadings were more appropriate to be used because each factor was able to adequately explain the variance of the initial variables.

e) **Component Transformation Matrix**

The table of *Component Transformation Matrix* shows whether the formed factors have no longer correlated with each other or been orthogonal. If viewed from the *Component Transformation Matrix* table, the correlation values found on the main diagonal are above 0.5, *i.e.* 0.756; 0.843; 0.921; and 0.946, indicating that the four formed factors were correct due to having a high correlation on the main diagonals. Based on the results of the *Component Transformation Matrix* above*,* it can be concluded that the factor formation is already correct and the factor identification of several similar variables is not mixed.

2. **Discussion dan Interpretation of Research Result**

Peter and Olson (2009) explained that consumer attitudes in purchase decision-making always lead to two types of concepts, namely thing and behavior. Consumers may have attitudes toward physical objects and social objects, including products, brands, models, stores, people, and intangible objects such as concepts and ideas for marketing strategies. Additionally, consumers can also have attitudes toward marketer behaviors that affect their perception or behaviors of their own actions in the past or future.

In linear, the results of this research formulated four factors underlying the students' decision-making actions in the study program selection, covering 1) individual characteristics; 2) environmental characteristics; 3) marketing stimuli in the physical form; and 4) marketing stimuli in the form of perception influence, which then referred to as variables. Particularly on both marketing stimuli in the physical form and perception influence form (in this research, students are consumers of education service providers, either program studies in public or private universities), students can take attitudes toward physical and social objects served by the education service providers. The physical objects include marketing stimuli related to the apparent physical state of the place of study while the social objects include information that may affect students' perceptions in making decisions of their advanced study selection. This

is consistent with the previous study by Peter and Olson(2009). Information related to the apparent physical states of the place of study include as follows: infrastructure completeness, learning-environmental condition, city and location of study, applied curriculum, course syllabus, accreditation status owned by a study program, human resources of education service providers (both lecturers and academic staffs). Meanwhile, the information that can affect students' perceptions as consumers include as follows: study program branding and image as well as cooperation network that has been established, which can lead to the impression of how popular a study program among the community. The other information related to the tuition fees that must be issued, the procedure of relief facilities or discounted tuition fees, and the availability of scholarship programs can also lead to an impression of how expensive or not the tuition fees in the study program.

Both the marketing stimuli in the physical form and perception influence form are in line with the previous study by Schiffman and Kanuk (2009) finding three attitude component models determining precisely the composition of an attitude so that behavior can be explained and predicted. The three component models are explained as follows:

1. Cognitive component: the knowledge (cognition) and perception obtained through a combination of direct experience with an attitude object and the related information obtained from various sources.
2. Affective component: an emotion or feeling towards a certain product or brand that has an evaluative nature.
3. Conative component: an individual likelihood or tendency to perform a particular action or behave in a certain way with respect to the attitude object.

Thus, it can be concluded that the third and fourth variable formations in this research, in general, are the formed factors of marketing stimuli including product, price, promotion, and place. These formed factors were divided into two, namely marketing stimuli to consumers in the form of physical objects or services and marketing stimuli in the form of consumer perceptions. Both types of marketing stimuli will form consumer attitudes and behaviors in the process of purchase decision-making (in this research, referring to the decision-making of study program selection. The above identification of the third and fourth factors focusing on the marketing stimulus variable shows that, in general, a person's (student as consumer) attitude consists of cognitive components (ideas which are generally related to talks and studied), behaviors (which tend to influence appropriate and inappropriate responses), and emotions (which lead to consistent responses). This research on student behaviors and attitudes in making decision of the place selection for their advanced studies can provide guidance on a study program (taxation) as evaluation and monitoring materials in improving education products and services, policy-making related to tuition fees, planning and developing other competitive advantages that support the creation of better study program branding and image, and improving other marketing activities. The improvement of other marketing activities can be in the form of expanding cooperation network which can open opportunities of the conformity between the distribution of graduates of a study program and the demand or need of workers in an institution.

The task of marketers, in this case referring to the taxation study program as an educational service provider, is to understand what happens in consumers' awareness of marketing stimuli and other stimuli from outside so that they finally come to the attitude of making a decision to select the study program. Therefore, it is necessary to prepare things that can affect consumers' knowledge of educational services provided. Although the form of marketing stimuli made by study programs of public universities is not as competitive as that of private universities, it still must be arranged as informative as possible.

A decision-making attitude is part of thinking process when one considers, understands, recalls, and reasons about everything. Something decided will be done after assessing a situation, reality or event that is being faced. From the above definitions of decision-making, it can be concluded that decision-making is a process of selecting the best of two or more existing alternatives systematically and directed as a way of solving problems. Consumer purchase decision-making has several process stages, beginning with marketing stimuli that consist of product, price, distribution, promotion and other stimulus factors beyond the control of marketers such as the economy, technology, politics, law, and culture (Kolter and Keller, 2009: 178). Stages of decision-making according to Schiffman-Kanuk (2008: 54) consist of three main components, namely *Input, Process* and *Output* that reflect the cognitive process of problem-solving experienced by consumers. Explanation of the three main components of the process of consumer's purchase decision-making attitude is as follows:

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    a) Marketing Input – marketing activities undertaken by companies to reach out, inform, and persuade consumers to purchase products they offer. Marketing activities include product characteristics, advertisement on mass media, personal selling, and other promotions.

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2. *Process Stage,* in the process of consumer decision-making, several psychological factors that have an internal influence on consumers must be considered. The process stage is divided into three, namely introduction of needs, alternative search, and alternative evaluation. In this research, the search for information was on the product of educational services. The more complex or complicated the information was analyzed, the more information sources or references would be needed.

3. *Output Stage,* in this stage, there are two forms of post-purchase decision activities which are closely related to purchase behavior and post-purchase behavior (Schiffman-Kanuk, 2005: 69). In this research, the output stage included the attitude of advanced study selection in a particular study program, and the post-decision making behavior is the attitude of giving influence or recommendation to prospective consumers.

In line with this, the results of this research formulated four factors underlying the students' decision-making actions in the selection of study program in universities, covering 1) individual characteristics; 2) environmental characteristics; 3) marketing stimulation in physical form; and 4) marketing stimulation in the form of perception influence, which then referred to as variables. In particular, the variables of individual characteristics as the internal influence and environmental characteristics as the external influence in the decision-making process are in accordance with Schiffman-Kanuk (2008), in which students are consumers of education service providers, either study programs in public or private universities. Indicators in the individual characteristic variable measurement consisted of the suitability of academic skills, individual intelligence levels, talents and interests, personal views related to

employment opportunities and career path, achievement opportunities when being students, and success stories of alumni. On the other side, the indicators in the environmental characteristic variable included the influences of reference groups including family, friends and teachers, parent's work background and parent's income, family social class or status, as well as the cultures or influences of belief civilization prevailing in the surrounding environment.

CONCLUSION AND SUGGESTIONS

Conclusion

To find out what factors influence students in selecting Taxation Program, Faculty of Administrative Science, Universitas Brawijaya, a factor analysis was performed. Based on the calculation results of factor loadings rotated from the 12 research variables (consisting of product, promotion, price, place, sub-culture, social class, reference group, family, personality and self-concept, lifestyle and value, perception, and motivation) resulted in the formulation of the following four factors:

1. The first factor was referred to as individual characteristics, consisting of individual differences and individual psychology which were the internal factors influencing the attitude of students (as consumers) in the decision-making of selecting the study program.
2. The second factor was referred to as environmental characteristics, in this case, included as one of the external factors influencing the attitude of students (as consumers) in the decision-making of the study program selection.
3. The third factor was referred to as marketing stimuli in the physical form, in this case also included as one of the factors influencing the attitude of students (as consumers) in the decision-making of study program selection.
4. The fourth factor was referred to as marketing stimuli in the form of perception influence, in this case, included as one of the external factors of marketers (goods or service providers) influencing the attitude of students (as consumers) in the decision-making of the study program selection.

Meanwhile, to determine the most dominant factor in explaining the background affecting students' decision-making process in the selection of Taxation Study Program, Faculty of Administrative Science, Brawijaya University, the researchers based the values obtained from the Table of Total Variance Explained. This table shows the percentage of total variance that could be explained by the variance of formed factors. It can be said that the fourth factors are able to explain a total variance of 66.471%. Overall, the first factor (*individual characteristics*) with the highest eigenvalue is the most dominant factor in explaining the background affecting students' decision-making process of the study program selection.

Suggestions

The author suggests that the relevant institution should know the task of marketers, in this case referring to taxation study program as an educational service provider, that is to understand what happens in the consumers' (students) awareness of outside marketing stimuli driving them finally to decision-making in selecting the study program. Therefore, it is necessary to prepare things that can affect consumers' knowledge of the educational services provided. Although the form of marketing stimuli made by study programs of public universities is not as competitive as that of private universities, it still must be arranged as informative as possible, including:

1. Preparing the materials and contents of the study program website which are in accordance with the university standard and contain complete and up-to-date information related to the specification and competitive advantage of the study program.

2. Updating the curriculum along with its constituent courses and adapting it to the development of science, relevant regulations and workforce market needs.
3. Improving the achievement of lecturers and research performance so that the image and name of the study program can be increasingly enhanced along with the rising popularity and citation of the information user community.
4. Developing cooperation network with various relevant institutions to boost the study program branding.
5. Preparing everything as best as possible in order to get the best accreditation from the government accreditation appraisal agency, or even possibly obtain accreditation from international agencies.

In addition, for prospective students and the stakeholders of taxation study program as consumers and environmental influencers in the process of decision-making of the study program selection, they should learn the information available as best as possible and utilize the information network related to taxation study program so as to be actual consideration materials in the information processing before taking further decisions.

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