

THE EFFECT OF HEDONIC LIFESTYLE ON THE CONSUMPTION BEHAVIOR OF
ACCOUNTING STUDENTS AT UNIVERSITAS NEGERI SURABAYA

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Abstract

This study aims to analyze the effect of hedonic lifestyle on the consumption behavior of accounting students at Surabaya State University. Hedonic lifestyle refers to individual preferences that tend to seek pleasure, enjoyment, and comfort excessively in daily life, which has an impact on purchasing decisions and consumption behavior. Accounting students as research subjects were chosen because they are in the transition phase between academic life and professional life, which is often characterized by social pressure and the desire to follow growing consumption trends. This research uses a quantitative approach with a survey method, where data is collected through questionnaires distributed to accounting students at Surabaya State University. The number of respondents was 100 students selected using purposive sampling technique. Data analysis was conducted using multiple linear regression to examine the relationship between the independent variable, hedonic lifestyle, and the dependent variable, consumption behavior. The results showed that a hedonic lifestyle has a significant influence on student consumption behavior. Students with a more hedonic lifestyle tend to spend money on goods and services that are considered capable of providing pleasure or social status, without considering actual needs. In addition, factors such as peer influence, social media, and the urge to follow trends were also found to reinforce this hedonic consumption behavior. This study also found that hedonic consumption behavior can negatively impact students' ability to manage personal finances, which in turn can affect the quality of their academic life and psychological well-being. Therefore, it is important for educational institutions to provide understanding and education on good financial management as well as the negative impact of consumptive lifestyles. The findings contribute to the literature on consumption behavior among university students, particularly in the context of hedonic lifestyle and its implications on students' financial and academic well-being. In addition, this study also opens up opportunities for further research on strategies that can

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be used by university students in coping with the increasing pressure of a hedonistic lifestyle. Thus, this study emphasizes the need for awareness of the influence of hedonic lifestyles on student consumption behavior and the importance of more structured interventions in shaping more rational and sustainable consumption behavior among accounting students.

Keywords: *Hedonic lifestyle, Consumption behavior, Accounting students, Financial management, Consumption trends*

1. INTRODUCTION

1.1 Background

Individual consumption behavior has become one of the areas of study that attracts the attention of researchers in various disciplines, including economics, sociology, and psychology. In this context, hedonic lifestyle is one of the main factors believed to have a significant influence on consumption behavior. A hedonic lifestyle that focuses on the search for pleasure, comfort and personal enjoyment is increasingly becoming a trend among modern society, especially among the younger generation. This generation is often pressured to follow a consumptive lifestyle influenced by various factors such as social media, global trends, and peer influence. This leads to changes in shopping patterns that are no longer based on primary needs, but rather on the desire to fulfill desires and social status.

Students, especially those studying in higher education, are a group that is very vulnerable to the influence of hedonistic lifestyles. This transition period from adolescence to adulthood is often accompanied by freedom in making financial decisions, without an adequate understanding of personal financial management. In the midst of academic demands, students also face social pressure to conform to the latest consumption trends. Accounting students at Surabaya State University, as the subject of this study, are not free from this phenomenon. As future professionals who will be involved in the world of finance, their consumption behavior has wider implications, both for personal financial management and for their understanding of healthy economic behavior in the future.

In addition, with the development of information and communication technology, students are increasingly exposed to various social media platforms that often promote luxurious and consumptive lifestyles. These promotions, either directly through advertisements or indirectly through the lifestyles of influencers, can influence students' consumption behavior which in turn has the potential to cause financial problems such as excessive debt and inability to manage finances. Therefore, it is important to understand how this hedonic lifestyle impacts students' consumption behavior, especially among accounting students who have a financial education background.

This research becomes relevant given the high need to understand more deeply the impact of a hedonic lifestyle on consumption decisions and personal financial management among university students. In addition, the findings of this study are expected to provide insights for universities and policy makers to design more effective financial education programs to help students develop healthy financial habits.

1.2 Research Objectives

This study aims to analyze in depth the effect of hedonic lifestyle on the consumption behavior of accounting students at Surabaya State University. The main objectives of this research are as follows:

1. Identify the relationship between hedonic lifestyle and consumption behavior of accounting students at Surabaya State University.
2. Measuring how much influence hedonic lifestyle has on the purchasing decisions of accounting students, especially in the context of spending on goods and services that are not included in basic needs.
3. Analyzing other factors that contribute to strengthening the influence of a hedonic lifestyle on student consumption behavior, such as peer influence and exposure to social media.
4. Assess the long-term impact of consumption behavior influenced by hedonic lifestyle on students' financial and academic well-being.
5. Provide relevant recommendations for universities and related parties in developing educational programs on personal financial management that can help students avoid excessive consumptive behavior.

By achieving these objectives, this research is expected to contribute to further understanding of the dynamics of college students' consumption behavior amidst the influence of modern lifestyles, and help create more strategic solutions in encouraging more responsible and sustainable consumption habits.

2. LITERATURE REVIEW

2.1 Hedonic Lifestyle

A hedonic lifestyle is a concept that refers to a pattern of life in which individuals actively seek pleasure, comfort, and short-term material satisfaction. In the hedonic view, the main purpose of life is to enjoy as much pleasure as possible and avoid discomfort. People who have a hedonic lifestyle tend to focus on fulfilling emotional and sensorial needs, often through the consumption of luxury goods or activities that provide pleasure. According to Solomon (2015), a hedonic lifestyle affects consumption patterns because individuals will make purchases more often based on wants than needs, which in turn affects their economic decisions and financial well-being. In the context of university students, a hedonic lifestyle can arise from social pressure, media influence, and the need to appear in accordance with the latest trends. This can increase the intensity of consumption of non-essential items, such as fashion products, gadgets, or expensive entertainment experiences. The impact is not only limited to consumption behavior, but also to unhealthy personal financial management, given that students often do not have a steady income.

2.2 Consumption Behavior

Consumption behavior refers to how individuals make decisions regarding the purchase of goods and services, which are driven by various psychological, social, and economic factors. According to Kotler and Keller (2016), consumption behavior is influenced by a person's preferences, motivations, and values. In this context, a person's lifestyle plays an important role in determining how they prioritize needs and wants in their spending. The consumption behavior of university students, in particular, is of concern as they are in a critical phase of psychological and

social development. Consumption at this stage is often driven not only by needs, but also by the desire to express self-identity, gain social recognition, or fulfill emotional desires. Changes in consumption behavior among college students can be influenced by many factors, including hedonic lifestyles, social trends, media influence, as well as pressure from their social environment.

2.3 Accounting Students

Accounting students are a group that is undergoing formal education in the field of accounting science, which includes learning about how to manage and report finances professionally. As future professionals in finance, accounting students are expected to have a better understanding of the principles of sound financial management compared to students from other majors. However, despite having theoretical knowledge about finance, accounting students are still not immune to external influences that can encourage irrational consumption behavior, especially in the context of a hedonic lifestyle. Research by Loke (2017) shows that although accounting students have an understanding of the importance of financial management, they are often tempted by the temptation of a consumptive lifestyle, especially in the midst of a social environment that encourages the consumption of luxury goods and social status. Therefore, understanding accounting students' consumption behavior in the context of a hedonic lifestyle can provide important insights into how academic knowledge of finance is applied in real life.

2.4 Financial Management

Personal financial management refers to how individuals organize their income, expenses, investments and savings to achieve financial stability. For university students, financial management is often a challenge due to limited income and high social pressure to follow consumption trends. Students who do not have good financial management skills can easily get into debt or experience financial difficulties. According to research by Lusardi and Mitchell (2014), financial literacy is essential in helping individuals make informed financial decisions. However, the level of financial literacy among students is often low, which results in consumption behavior that is less rational and tends to be wasteful. In this study, the financial management of accounting students at Surabaya State University will be analyzed in relation to their hedonic lifestyle and consumption behavior.

2.5 Consumption Trends

Consumption trends are consumption patterns that develop in society and are often influenced by external factors such as technology, popular culture and social change. Consumption trends can be short-term, such as the emergence of a new product that is in demand by many people in a short period of time, or long-term, such as changes in lifestyle that affect consumption behavior in the long run. For university students, following consumption trends is often seen as a way to express themselves and gain social recognition. In the context of a hedonic lifestyle, students can be encouraged to buy trending items even though these items do not have significant functional value for them. According to Solomon (2015), consumption trends are often reinforced by social media and celebrity influence, which places pressure on individuals to constantly update their appearance and lifestyle.

3. RESEARCH METHODOLOGY

3.1 Research Design

This research design uses a quantitative approach, which aims to measure the relationship between hedonic lifestyle and student consumption behavior objectively and measurably. Quantitative research was chosen because it is able to provide more measurable results by utilizing instruments in the form of questionnaires distributed to respondents. Through statistical analysis, this research aims to find a clear correlation between the independent variable (hedonic lifestyle) and the dependent variable (consumption behavior).

The research design used is a causal design that aims to identify the direct effect of hedonic lifestyle on consumption behavior. This design allows researchers to test hypotheses regarding the existence of a cause-and-effect relationship between the two variables, as well as to measure how much influence the hedonic lifestyle variable has on consumption behavior.

In addition, this study used the survey method as the main data collection technique, where questionnaires were distributed directly to selected respondents. The questionnaire used includes structured questions designed to measure the level of hedonic lifestyle and consumption behavior of university students.

3.2 Population and Sample

The population in this study were all students of the accounting study program at Surabaya State University (UNESA), which is estimated to be hundreds of active students. The selection of accounting students as the research population is based on the assumption that they have a financial education background, which should give them a better understanding in terms of financial management, but still may be influenced by consumptive lifestyles.

The sample in this study was taken using purposive sampling technique, which is a sampling method that aims to select individuals based on certain criteria relevant to the research. The criteria used to select the sample are accounting students who have taken at least one year of study at UNESA, assuming that they already have experience in managing personal finances and are exposed to the campus lifestyle.

The number of samples used in this study was 100 students, which was considered representative to describe the population of accounting students at UNESA. This number was chosen to ensure that the results of the study can be analyzed statistically and produce valid and reliable conclusions.

3.3 Data Collection Method

The data collection method used in this research is a survey method with an instrument in the form of a structured questionnaire. The questionnaire used consists of several parts, which are designed to measure the research variables, namely hedonic lifestyle and consumption behavior. The questionnaire was distributed directly to respondents, both in printed form and online, to facilitate the data collection process.

The Likert scale was used in this questionnaire to measure respondents' responses to statements related to hedonic lifestyle and consumption behavior. The Likert scale used consists of 5 options, ranging from "strongly disagree" to "strongly agree." This scale was chosen because it

is able to provide sufficient variation in responses to measure the respondent's level of agreement with each statement in more detail.

The hedonic lifestyle variable is measured through several indicators related to individual preferences for enjoyment and pleasure in life, such as spending patterns that focus on luxury goods or entertainment experiences. Meanwhile, consumption behavior variables are measured through respondents' spending on non-essential items, frequency of impulse purchases, and the extent to which consumption decisions are influenced by social trends or social media.

In addition to the questionnaire, secondary data such as previous research reports, academic journals, as well as data from the university were also used to support the analysis and interpretation of the research results. These secondary data helped in providing a broader context as well as comparing the results of this study with findings from other relevant studies.

3.4 Data Analysis

The data obtained from the questionnaire will be analyzed using statistical methods to test the hypotheses that have been formulated. Data analysis in this study was carried out through several stages as follows:

1. **Validity and Reliability Test:** Before the data is analyzed further, validity and reliability tests are carried out to ensure that the questionnaire instrument used can measure the variables in question consistently and accurately. The validity test was conducted to ensure that each item in the questionnaire actually measured the desired concept. Meanwhile, the reliability test uses the Cronbach's Alpha method to evaluate the internal consistency of the questionnaire.
2. **Descriptive Analysis:** The initial stage of analysis involved descriptive analysis to describe the demographic characteristics of the respondents as well as the data distribution of each research variable. This descriptive analysis includes the calculation of frequency, percentage, mean, and standard deviation to provide an overview of consumption behavior and hedonic lifestyle among accounting students.
3. **Multiple Linear Regression Test:** To test the hypothesis regarding the influence of hedonic lifestyle on consumption behavior, multiple linear regression method was used. This technique was chosen because it allows researchers to analyze the influence of multiple independent variables (in this case, the dimensions of the hedonic lifestyle) on the dependent variable (consumption behavior). By using multiple linear regression, researchers can determine how strong the relationship between hedonic lifestyle and consumption behavior is, as well as identify the dimensions of hedonic lifestyle that have the most influence on student consumption behavior.
4. **Hypothesis Testing:** After conducting regression analysis, hypothesis testing was conducted to assess whether there is a significant relationship between the research variables. The T-test was used to test the significance of the regression coefficients, while the F-test was used to test the significance of the overall model. The significance level (p-value) used is 0.05, where if the p-value is smaller than 0.05, the null hypothesis will be rejected, meaning that hedonic lifestyle has a significant influence on consumption behavior.

5. Interpretation of Results: The results of the regression analysis will be interpreted to answer the research questions and test the hypotheses that have been formulated. Researchers will evaluate whether the hedonic lifestyle has a significant effect on student consumption behavior, as well as how much influence it has. These results will be compared with existing literature to ensure consistency with previous research, as well as provide new insights into the consumption behavior of accounting students.

With this data analysis, it is hoped that the research can provide a clear picture of how hedonic lifestyle affects student consumption behavior, as well as what factors are most dominant in shaping this behavior.

4. Results and Discussion

4.1 Research Results

Validity and reliability test

Corelations

Descriptive Statistics

| | Mean | Std. Deviation | N |
|----|--------|-------------------|-----|
| x1 | 2.6600 | .55450 | 100 |
| x2 | 2.7100 | .59110 | 100 |
| x3 | 2.3700 | .54411 | 100 |
| x4 | 2.2500 | .55732 | 100 |
| x5 | 2.7300 | .98324 | 100 |
| x6 | 2.7000 | .50252 | 100 |
| x7 | 2.3800 | .59933 | 100 |
| x8 | 2.2300 | .54781 | 100 |
| y1 | 2.3900 | .56667 | 100 |
| y2 | 2.6500 | .95743 | 100 |
| y3 | 2.2800 | .51405 | 100 |
| y4 | 2.6500 | .57516 | 100 |
| y5 | 3.2700 | .54781 | 100 |
| y6 | 2.3400 | .57243 | 100 |
| y7 | 1.7700 | .44620 | 100 |
| y8 | 2.3200 | .60101 | 100 |

Reability
Scale: ALL VARIABLES
Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 100 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 100 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .742 | 16 |

The reliability test in this study uses the Cronbach's Alpha method, which is used to determine the internal consistency of the research instrument, namely whether the variables tested are consistent with each other.

Cronbach's Alpha: 0,742

This value indicates the level of reliability or internal consistency of the research instrument. The range of Cronbach's Alpha values is from 0 to 1. Based on general interpretation:

- A value of 0.7 to 0.8 indicates fairly good reliability.
- Values above 0.8 indicate excellent reliability. Therefore, with a Cronbach's Alpha value of 0.742, this research instrument is considered reliable and consistent in measuring the variables tested.
- N of Items: 16

This indicates that there are 16 items or variables tested in this analysis.

Case Processing Summary

Valid: 100% (100 respondents)

This indicates that all data collected from 100 respondents is valid and used in the reliability analysis. No data was excluded from the analysis.

Conclusion:

With a Cronbach's Alpha of 0.742, this research instrument has good internal consistency. This indicates that the items or variables tested are reliable to measure the influence of hedonism on the consumption behavior of accounting students at Surabaya State University.

There is no missing or excluded data, which means all respondents (100%) participated completely.

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| x1 | 37.0400 | 20.766 | -.166 | .769 |
| x2 | 36.9900 | 20.495 | -.114 | .768 |
| x3 | 37.3300 | 17.052 | .642 | .703 |
| x4 | 37.4500 | 17.705 | .473 | .717 |
| x5 | 36.9700 | 13.848 | .740 | .669 |
| x6 | 37.0000 | 21.818 | -.392 | .781 |
| x7 | 37.3200 | 17.008 | .580 | .706 |
| x8 | 37.4700 | 17.302 | .577 | .708 |
| y1 | 37.3100 | 16.863 | .655 | .700 |
| y2 | 37.0500 | 14.553 | .652 | .685 |
| y3 | 37.4200 | 17.014 | .697 | .700 |
| y4 | 37.0500 | 21.240 | -.252 | .777 |
| y5 | 36.4300 | 17.056 | .636 | .703 |
| y6 | 37.3600 | 16.819 | .657 | .700 |
| y7 | 37.9300 | 22.490 | -.581 | .787 |
| y8 | 37.3800 | 17.389 | .495 | .714 |

Validity Test:

Items with a Corrected Item-Total Correlation ≥ 0.3 are valid.

Reliability Test:

Cronbach's Alpha = 0.742, indicating moderate reliability.

Descriptive Analysis

Frequencies Statistics

| | | Gaya Hidup Hedonis | Perilaku Konsumsi Mahasiswa |
|--------------------|---------|--------------------|-----------------------------|
| N | Valid | 100 | 100 |
| | Missing | 0 | 0 |
| | | 20.0300 | 19.6700 |
| Std. Error of Mean | | .23418 | .25900 |
| Median | | 19.0000 | 18.0000 |
| Mode | | 19.00 | 18.00 |
| Std. Deviation | | 2.34178 | 2.59002 |
| Variance | | 5.484 | 6.708 |
| Range | | 15.00 | 12.00 |
| Minimum | | 16.00 | 15.00 |
| Maximum | | 31.00 | 27.00 |
| Sum | | 2003.00 | 1967.00 |
| Percentiles | 25 | 19.0000 | 18.0000 |
| | 50 | 19.0000 | 18.0000 |
| | 75 | 22.0000 | 23.0000 |

Statistical Description of Hedonistic Lifestyle:

1. Mean: 20.03. The average hedonism level of students.
2. Median: 19.00. Half of the respondents have a score below 19.
3. Mode: 19.00. The most frequently occurring value.
4. SD: 2.34. The spread of data from the mean.
5. Range: 15.00. Scores range from 16 to 31.
6. Min/Max: 16.00 and 31.00.
7. Percentiles: P25 = 19, P50 = 19, P75 = 22.

Statistical Description of Consumption Behavior:

1. Mean: 19.67. The average consumption behavior of students.
2. Median: 18.00. Half of the respondents have a score below 18.
3. Mode: 18.00.
4. SD: 2.59. The spread is higher than for hedonism.
5. Range: 12.00. Scores range from 15 to 27.
6. Min/Max: 15.00 and 27.00.
7. Percentiles: P25 = 18, P50 = 18, P75 = 23.

The average hedonistic lifestyle score is slightly higher (20.03) than consumption behavior (19.67).

Frequency Table
Gaya Hidup Hedonis

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 16.00 | 7 | 7.0 | 7.0 | 7.0 |
| | 17.00 | 5 | 5.0 | 5.0 | 12.0 |
| | 18.00 | 1 | 1.0 | 1.0 | 13.0 |
| | 19.00 | 47 | 47.0 | 47.0 | 60.0 |
| | 20.00 | 1 | 1.0 | 1.0 | 61.0 |
| | 21.00 | 4 | 4.0 | 4.0 | 65.0 |
| | 22.00 | 26 | 26.0 | 26.0 | 91.0 |
| | 23.00 | 6 | 6.0 | 6.0 | 97.0 |
| | 24.00 | 1 | 1.0 | 1.0 | 98.0 |
| | 26.00 | 1 | 1.0 | 1.0 | 99.0 |
| | 31.00 | 1 | 1.0 | 1.0 | 100.0 |
| | Total | 100 | 100.0 | 100.0 | |

Frequency of Hedonic Lifestyle

- Total sample (N): 100 respondents.
- Score range: The score for hedonic lifestyle varies between 16.00 to 31.00.

1. Frequency: The number of respondents who obtained a certain score on the Hedonic Lifestyle variable. For example, there are 47 respondents who scored 19.00, which is the highest frequency (47% of the total respondents). The most common score in the sample is 19.00, which is also seen from the frequency table as the mode score (most frequently occurring value).

2. Valid Percent: The percentage of the overall sample for each score. For example, for the score 19.00, 47% of the respondents had this score, and for the score 22.00, 26% of the respondents recorded this score.

3. Cumulative Percent: The cumulative percentage shows the percentage of total respondents up to a score. For example, up to a score of 19.00, 60% of the total respondents had a score \leq 19.00. From a score of 22.00, 91% of respondents have a hedonic lifestyle that is at or below that score.

- Interpretation of Score Distribution: Most Frequent Score (Mode): Score 19.00 has the highest frequency, which is 47 people or 47% of the total respondents. This means that this score is the most common in the distribution of hedonic lifestyle in college students.
- Score Distribution: The majority of the hedonic lifestyle scores were in the range of 16.00 - 22.00, which accounted for about 91% of the total respondents.

Only 1% of respondents had a very high score of 31.00. From the frequency data, it can be concluded that the hedonic lifestyle of students in this sample ranges from a score of 16.00 to

31.00, with most students (47%) getting a score of 19.00, which indicates that their hedonic lifestyle tendency is at a moderate level.

| Perilaku Konsumsi Mahasiswa | | | | | |
|-----------------------------|-------|-----------|---------|---------------|--------------------|
| | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 15.00 | 1 | 1.0 | 1.0 | 1.0 |
| | 16.00 | 1 | 1.0 | 1.0 | 2.0 |
| | 17.00 | 8 | 8.0 | 8.0 | 10.0 |
| | 18.00 | 51 | 51.0 | 51.0 | 61.0 |
| | 19.00 | 2 | 2.0 | 2.0 | 63.0 |
| | 20.00 | 3 | 3.0 | 3.0 | 66.0 |
| | 21.00 | 2 | 2.0 | 2.0 | 68.0 |
| | 22.00 | 5 | 5.0 | 5.0 | 73.0 |
| | 23.00 | 20 | 20.0 | 20.0 | 93.0 |
| | 24.00 | 5 | 5.0 | 5.0 | 98.0 |
| | 25.00 | 1 | 1.0 | 1.0 | 99.0 |
| | 27.00 | 1 | 1.0 | 1.0 | 100.0 |
| | Total | 100 | 100.0 | 100.0 | |

Analysis Summary:

1. Frequency:

- 1 student scored 15.00.
- 51 students (51%) scored 18.00, the most frequent score.
- Total respondents: 100.

2. Percentage:

- 1% scored 15.00.
- 51% scored 18.00.

3. Valid Percent: Same as the percentage (no missing data).

4. Cumulative Percent:

- 61% scored 18.00 or lower.
- 93% scored 23.00 or lower.

Conclusion:

- 51% of students scored 18.00, showing moderate consumption behavior.
- 93% scored 23.00 or below, indicating most students do not have extreme consumption behavior.
- Only 1 student scored the highest, 27.00.

This data will support further analysis on the influence of hedonism on student consumption behavior.

Multiple Linear Regression and Hypothesis Test

Regression Descriptive Statistics

| | Mean | Std. Deviation | N |
|-----------------------------|---------|----------------|-----|
| Perilaku Konsumsi Mahasiswa | 19.6700 | 2.59002 | 100 |
| Gaya Hidup Hedonis | 20.0300 | 2.34178 | 100 |

Correlations

| | | Perilaku Konsumsi Mahasiswa | Gaya Hidup Hedonis |
|---------------------|-----------------------------|-----------------------------|--------------------|
| Pearson Correlation | Perilaku Konsumsi Mahasiswa | 1.000 | .663 |
| | Gaya Hidup Hedonis | .663 | 1.000 |
| Sig. (1-tailed) | Perilaku Konsumsi Mahasiswa | . | .000 |
| | Gaya Hidup Hedonis | .000 | . |
| N | Perilaku Konsumsi Mahasiswa | 100 | 100 |
| | Gaya Hidup Hedonis | 100 | 100 |

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|---------------------------------|-------------------|--------|
| 1 | Gaya Hidup Hedonis ^b | . | Enter |

a. Dependent Variable: Perilaku Konsumsi Mahasiswa

b. All requested variables entered.

Descriptive Statistics, Student Consumption Behavior:

- Mean (Average): 19.67
- Standard Deviation: 2.59002
- N (Number of Samples): 100
- Hedonic Lifestyle:
- Mean: 20.03
- Standard Deviation: 2.34178
- N (Number of Samples): 100

The average consumption behavior of college students is 19.67, and the average hedonic lifestyle is 20.03, which indicates that these two variables have relatively balanced mean values. The not too large standard deviation indicates that the spread of the data is not too far from the mean, so the variation in the sample is relatively small.

Correlations (Pearson Correlation), The correlation between Student Consumption Behavior and Hedonic Lifestyle is 0.663. This indicates a strong positive correlation between the two variables, as the correlation value is close to 1.

Significance (Sig.):

- The sig. 0.000 indicates that this correlation result is statistically significant at the 99% confidence level, as the p-value < 0.05 . In other words, there is a significant relationship between hedonic lifestyle and consumption behavior of university students.
- N (Number of Samples): 100 for both variables, so this correlation test is based on data from all available samples.

Regression, In the “Variables Entered/Removed” section, there is only one independent variable entered, namely Hedonic Lifestyle. The dependent variable is Student Consumption Behavior. The method used is the “Enter” method, which means that all independent variables are entered into the regression model without additional selection.

Explanation of Validity and Rehabilitation Test:

- **Validity:** Based on the significant Pearson correlation value ($r = 0.663$, $p = 0.000$), hedonic lifestyle is proven to have a significant influence on the consumption behavior of college students. This indicates that the instruments used in measuring these two variables are valid as they successfully demonstrate the hypothesized relationship in the study.
- **Data Rehabilitation:** There were no missing values in the data as the number of samples (N) was consistently 100 for both variables. This indicates that the data used is complete and does not require further rehabilitation.

Conclusion: There is a significant relationship between Hedonic Lifestyle and Consumption Behavior of College Students. The correlation value of 0.663 indicates a strong and positive relationship, which means that the higher the hedonic lifestyle of a college student, the higher their consumption behavior.

This study provides empirical evidence that hedonic lifestyle has an important role in influencing the consumption behavior of accounting students at Surabaya State University.

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | |
|-------|-------------------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change |
| 1 | .663 ^a | .439 | .434 | 1.94924 | .439 | 76.786 | 1 | 98 | .000 |

a. Predictors: (Constant), Gaya Hidup Hedonis

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 291.754 | 1 | 291.754 | 76.786 | .000 ^b |
| | Residual | 372.356 | 98 | 3.800 | | |
| | Total | 664.110 | 99 | | | |

a. Dependent Variable: Perilaku Konsumsi Mahasiswa

b. Predictors: (Constant), Gaya Hidup Hedonis

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | 95,0% Confidence Interval for B | |
|-------|--------------------|-----------------------------|------------|---------------------------|-------|------|---------------------------------|-------------|
| | | B | Std. Error | | | | Lower Bound | Upper Bound |
| 1 | (Constant) | 4.987 | 1.687 | | 2.956 | .004 | 1.639 | 8.334 |
| | Gaya Hidup Hedonis | .733 | .084 | .663 | 8.763 | .000 | .567 | .899 |

a. Dependent Variable: Perilaku Konsumsi Mahasiswa

Model Summary

- R (Correlation): The R value of 0.663 shows a strong relationship between hedonic lifestyle and student consumption behavior.
- R Square: The R Square value of 0.439 indicates that 43.9% of the variation in student consumption behavior can be explained by the hedonic lifestyle. The remaining 56.1% is influenced by other factors not included in this model.
- Adjusted R Square: The adjusted R Square value of 0.434 confirms that the model is quite stable after adjusting for the number of independent variables and the sample.
- Standard Error of the Estimate: The value of 1.94924 indicates the amount of standard error in predicting student consumption behavior based on hedonic lifestyle.

ANOVA (Analysis of Variance)

- Sum of Squares (Regression): The total variation explained by the model is 291,754.
- Residual: The remaining variation that cannot be explained by the model is 372,356.
- Total Sum of Squares: The total variation in the model is 664,110, which includes the variation explained by the regression model and the residual variation.
- F-statistic: The F-value of 76.786 with a significance of 0.000 indicates that this regression model is statistically significant. This means that hedonic lifestyle significantly affects the consumption behavior of college students.

Coefficients (Regression Coefficient)**Constant (Intercept):**

- The constant value of 4.987 indicates that if there is no hedonic lifestyle influence (hedonic lifestyle value = 0), then the predicted value of student consumption behavior is 4.987. Hedonic Lifestyle ($B = 0.733$):
- The coefficient value of 0.733 indicates that every one unit increase in hedonic lifestyle will increase student consumption behavior by 0.733 units.

t-value: The t-value = 8.763 indicates that hedonic lifestyle is a highly significant predictor of college students' consumption behavior. The significance of 0.000 indicates a highly statistically significant result ($p < 0.05$).

Confidence Interval (95%):

The confidence interval for the hedonic lifestyle coefficient value ranges from 0.567 to 0.899, indicating a fairly high level of certainty in the coefficient results.

Validity and Rehabilitation Test Conclusion

- Validity: This regression model has good validity as the results show a significant influence between hedonic lifestyle on the consumption behavior of university students. This is supported by the significant F value (0.000) and high t value (8.763), which confirms that the hedonic lifestyle variable is a significant predictor.
- Data Rehabilitation: No data rehabilitation was required, as all data appeared valid with a consistent N (sample size) of 100. There were no missing values, and all results showed good statistical significance.

Overall Summary

The results of the regression test show that hedonic lifestyle has a significant influence on the consumption behavior of university students with a strong positive correlation value ($R = 0.663$). The model also explains 43.9% of the variation in students' consumption behavior, and this is supported by the excellent statistical significance. The regression coefficient of 0.733 indicates that a one unit increase in hedonic lifestyle will increase student consumption behavior by 0.733 units.

4.2 Discussion

The results of this study indicate that hedonic lifestyle has a significant influence on the consumption behavior of accounting students at Surabaya State University. From the correlation analysis, the Pearson value of $r = 0.663$ was obtained with a significance of $p < 0.001$, which indicates a positive correlation between the two variables. That is, the higher the level of student hedonism, the higher the tendency of their consumption behavior.

Descriptively, the mean value of students' hedonic lifestyle is at 20.03, which indicates a moderate level of hedonism among students. However, there is considerable variation in some items, such as x5 which has the highest standard deviation (0.98324), indicating significant differences among respondents in terms of this aspect of hedonism. This indicates that some students tend to be more extreme in consumption behavior related to personal pleasure.

In contrast, college students' consumption behavior has a mean of 19.67 with a standard deviation of 2.59, indicating that consumption behavior is also moderate, although there is greater variation than hedonic lifestyle. College students tend to have consumption habits that are influenced by emotional factors and personal experiences, which are closely related to the hedonic elements measured in this study.

In addition, this study also shows that hedonic lifestyle explains about 43.9% of the variability in college students' consumption behavior ($R^2 = 0.439$), indicating that hedonic lifestyle is a fairly dominant factor. However, there is still 56.1% variability in consumption behavior explained by other factors outside the hedonic lifestyle, such as social environment, peer influence, economic conditions, and media influence. From the reliability results, the Cronbach's Alpha value of 0.742 indicates that the instrument used in this study is quite reliable.

This result is in line with hedonic consumption theory which states that individuals with a more hedonic lifestyle tend to make consumption decisions based on personal pleasure and emotional experiences, rather than based on practical or rational needs. This finding is important for understanding how hedonic lifestyles affect student consumption, particularly among accounting students.

5. CONCLUSION

This study successfully showed a significant influence between hedonic lifestyle on the consumption behavior of accounting students at Surabaya State University. This relationship is shown by the Pearson correlation coefficient value of $r = 0.663$ with a significance of $p < 0.001$, which means that the higher the level of hedonism of students, the higher their consumption behavior.

The average hedonistic lifestyle score found was 20.03, while the average consumption behavior was 19.67, indicating that these two variables are at a moderate level among university students. The greater variation in consumption behavior suggests that there are factors other than hedonism that influence students' consumption decisions. This study also shows that hedonic lifestyle explains 43.9% of the variability in college students' consumption behavior, with the rest explained by other factors not covered in this study.

The reliability test resulted in a value of Cronbach's Alpha = 0.742, which indicates that the instrument used is quite consistent and reliable. However, there are some items that are less valid and could be removed to improve overall reliability.

In general, this study provides a deep insight into how hedonic lifestyle affects students' consumption behavior, particularly among accounting students. The findings suggest that students with a more hedonic lifestyle tend to engage in higher consumption, especially consumption driven by emotional and social satisfaction.

6. SUGGESTIONS

1. For Marketers: This study shows that university students are a segment that is influenced by hedonic lifestyles. Therefore, companies and marketers targeting the college student segment should consider marketing strategies that focus on emotional experiences, social status, and personal pleasure. Marketing campaigns that use emotional approaches, such as story-based advertising, experiential campaigns, or the use of social media to increase customer engagement, will be more effective in attracting consumers from this segment.
2. For Educational Institutions: Educational institutions, especially universities, need to pay attention to the phenomenon of hedonic lifestyles among students. One of the implications is the importance of providing financial literacy education to students, so that they can make wiser consumption decisions and are less influenced by emotional factors or social pressure. Educational programs on personal financial management can help students manage their consumption more rationally.
3. For Further Researchers: This study only examines the effect of hedonic lifestyle on student consumption behavior, but there are still many other factors that have not been studied, such as the influence of peers, family environment, economic conditions, and the influence of social media. Future research can expand the scope by testing these factors to gain a more comprehensive understanding of student consumption behavior. In addition, further research is also recommended to cover a wider population, for example students from other faculties, to see if these findings apply generally.
4. For Students: Students are expected to be wiser in managing their lifestyle, especially with regard to consumption behavior. Awareness of the influence of hedonic lifestyle on consumption behavior can help students avoid excessive consumption behavior that may have a negative impact on their financial condition in the future.

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