

When Likes Meet Learning: Social Media Risk-Benefit Perceptions and Academic Outcomes among Accounting Students

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ABSTRACT

The increasing use of social media among university students raises concerns regarding its potential effects on academic achievement. This study investigates whether perceived risks and perceived benefits influence students' use of social media, and whether such use contributes to their academic performance. A quantitative approach was employed using a survey of 87 undergraduate accounting students from Bandung, West Java, Indonesia. Data were collected through structured questionnaires and analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM). The results indicate that perceived risk has a negative but statistically non-significant effect on social media use ($\beta = -0.174$, $t = 1.898$, $p = 0.058$). This suggests that concerns related to cyberbullying, anxiety, or self-isolation do not substantially discourage students from using social media in an academic context. In contrast, perceived benefit shows a positive and significant influence on social media use ($\beta = 0.615$, $t = 5.992$, $p < 0.001$), indicating that when students perceive platforms as useful for academic collaboration, accessing educational resources, and peer interaction, they are more likely to engage with them. Furthermore, social media use itself demonstrates a positive and significant relationship with academic performance ($\beta = 0.381$, $t = 4.010$, $p < 0.001$), suggesting that purposeful and academically oriented use of social media can contribute to improved academic outcomes. These findings highlight the importance of students' perceptions in shaping their digital behavior. While negative perceptions do not necessarily deter usage, positive perceptions encourage more constructive engagement. Therefore, educational institutions should promote digital literacy and responsible media use, emphasizing the academic benefits of social media. This study provides empirical evidence on the mediating role of social media use between students' perceptions and their academic outcomes, contributing to the growing body of research on digital behavior in higher education.

Keywords: Academic Performance, Perceived Benefits, Perceived Risks, Social Media Use.

1. INTRODUCTION

The integration of social media into higher education has evolved from a supplementary communication tool into a significant element of digital pedagogy. University students increasingly rely on platforms such as Instagram, WhatsApp, YouTube, and Twitter not only for social interaction, but also for academic collaboration, content access, and peer support (Anderson, 2019). As digital natives, students naturally adopt social technologies to bridge formal and informal learning spaces, reshaping traditional classroom dynamics (Liu, 2010).

However, this technological transformation presents a double-edged sword. While studies have reported positive impacts of social media use on collaborative learning, engagement, and academic motivation (Bal & Bicen, 2017; Hamid et al., 2015), concerns regarding risks such as distraction, cyberbullying, and reduced academic focus remain

prevalent (Alamri, 2019; Mulisa & Getahun, 2018). In particular, Primack et al., (2017) found that high levels of social media use were significantly associated with increased perceived social isolation, indicating that excessive digital engagement may have unintended psychological consequences. Similarly, Ladwig et al., (2024) demonstrated that certain social media trends could amplify negative affect and body dissatisfaction, reinforcing the importance of content type and user interpretation in determining media impact. These findings underscore that the influence of social media is not merely functional but also emotional and perceptual in nature.

The use of these platforms, when excessive or misaligned with academic goals, may lead to detrimental outcomes including reduced productivity and digital fatigue (Nabilah et al., 2023). Chandrasena & Ilankoon (2022) further emphasized that although many students reported using social media for academic purposes, frequent and unregulated usage correlated with lower academic performance and well-being, particularly among students facing digital addiction or poor self-regulation.

Despite the breadth of research, much of the existing literature focuses on students in general or across diverse disciplines. The unique experiences and cognitive demands of accounting students who engage with complex, analytical content have been largely underexplored. As emphasized by Arshad et al., (2018), context-specific adoption of Social Media Technologies (SMTs) in higher education must consider discipline-specific pedagogical needs and student behavior patterns. Moreover, studies such as Purnama & Asdlori (2023) highlight the sociopsychological impacts of media consumption, which can subtly influence learners' academic mindset and peer dynamics.

This study seeks to fill that gap by examining how accounting students perceive the risks and benefits of social media, and how those perceptions influence their usage and academic outcomes. In practice, accounting-related social media content includes bite-sized educational videos, TikTok explainers on tax laws, and Instagram carousels explaining basic financial ratios. These forms of content blend entertainment with conceptual clarity, providing new opportunities for engagement yet also raising questions about credibility and depth.

The novelty of this research lies in its focused examination of accounting students, a subgroup often overlooked in digital learning discourse. By using Partial Least Squares–Structural Equation Modeling (PLS-SEM), this study offers empirical insights into how perceived risk and benefit shape usage behavior, and how that behavior affects academic performance. In doing so, it contributes to a growing body of literature on educational technology by emphasizing the importance of discipline-specific media literacy and student-centered digital strategies.

2. METHODS

This study employed a quantitative research approach to examine the relationship between students' perceptions of social media and their academic performance, with social media use acting as a mediating variable. The research design was correlational, aiming to identify the associations among the variables defined in the conceptual model.

Data were collected through a survey method using a structured, closed-ended questionnaire. The questionnaire was developed to measure key constructs in the study, and responses were recorded using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The instrument was distributed online to facilitate efficient and wide-reaching data collection.

The target population consisted of active undergraduate students, and the study was conducted among accounting students from several universities located in Bandung, West Java. The majority of respondents were enrolled at Universitas Pasundan, followed by students from Universitas Nurtanio, Universitas Sangga Buana YPKP, Universitas Pendidikan Indonesia, and Universitas Islam Bandung. A total of 87 accounting students participated in the study. Respondents were selected using a convenience sampling technique, which is appropriate in exploratory social research where accessibility and willingness to participate are primary considerations.

Data analysis was conducted using Structural Equation Modeling with the Partial Least Squares (PLS-SEM) approach, implemented through SmartPLS 4.0 software. PLS-SEM was selected for its effectiveness in analyzing complex models and its suitability for research with small to medium sample sizes. The analysis followed two main stages. First, the measurement model was evaluated to test the reliability and validity of the constructs. Second, the structural model was assessed to examine the proposed relationships among variables, including the mediating effect of social media use. Hypothesis testing was conducted through the bootstrapping method, allowing estimation of the significance levels of the path coefficients.

This methodology was appropriate for addressing the research objectives and provided a robust framework to explore the structural relationships among perceptions, usage behavior, and academic outcomes in the context of higher education. In addition, below are the lists of questions directed to the respondents.

Table 1. Questionnaire Items Used in the Study

Variable	Statements
Perceived Risks	1. I have experienced cyberbullying while using social media. 2. Social media often makes me feel anxious or stressed. 3. I feel that social media causes me to withdraw from real-life social interactions.
Perceived Benefit	1. Social media makes it easier for me to communicate with friends or family. 2. I can easily obtain academic information from social media. 3. Social media helps me understand learning materials.

Social Media Use	4. Social media expands my friendship and professional networks.
	1. I use social media every day.
	2. I spend more than 3 hours per day on social media.
	3. My primary reason for using social media is for academic purposes.
Academic Performance	1. Social media can improve my study concentration.
	2. Social media helps me manage my study time effectively.
	3. Social media usage can improve my GPA.
	4. Social media usage contributes to my academic satisfaction at university.

3. RESULTS AND DISCUSSIONS

3.1 Results

3.1.1 Demographic and Descriptive Analysis

This study involved 87 undergraduate accounting students as respondents. Based on the demographic profile, the majority of participants were female students (87.4%), while the rest were male (12.6%). Most of them were in their 3th or 5th semester, representing active users of social media in the academic context. In terms of daily social media activity, approximately 19.5% reported using social media for more than ten hours a day, and 34.5% indicated using platforms like Instagram and WhatsApp primarily for academic discussions, group assignments, or accessing learning resources. The demographic characteristics of the respondents are presented in Table 2.

Table 2. Demographic Characteristics of Respondents

Demographic Variable	Category	Frequency (n)	Percentage (%)
Gender	Male	11	12.6%
	Female	76	87.4%
Semester	3rd	35	40.22%
	5th	30	34.5%
	7th	22	25.28%
Daily Social Media Use	1 - 5 hour	24	27.6%
	5 - 10 hours	46	52.9%
	> 10 hours	17	19.5%
Primary Purpose of Social Media	Academic-related	30	34.5%

Demographic Variable	Category	Frequency (n)	Percentage (%)
	Non-academic	57	65.5%

Descriptive statistics for each indicator revealed that perceived risk (X1) items had relatively low mean values (e.g., RP1 = 1.93), suggesting that students did not view social media as highly risky. Conversely, perceived benefit (X2) and social media use (Y) indicators showed high mean values (e.g., BP1 = 4.61; SU1 = 4.57), reflecting strong agreement with the positive functions of social media. Academic performance indicators (Z) were in the moderate range (mean $\approx$ 2.7–3.0), suggesting a diverse level of academic self-assessment among students.

3.1.2 Measurement Model Assessment

All constructs were evaluated for convergent validity and internal consistency reliability. The majority of item loadings on their respective constructs exceeded the recommended threshold of 0.70, confirming strong indicator reliability. However, two indicators from the perceived risk had outer loadings of 0.620 and 0.585, respectively. These values, although below 0.70, were retained for further analysis because both indicators still exceeded the minimum acceptable level of 0.50, which is considered tolerable in exploratory studies or in early-stage model development (Hair et al., 2014). Moreover, the removal of these indicators did not lead to any meaningful improvement in composite reliability or average variance extracted (AVE). Theoretically, both indicators were relevant and contributed meaningfully to the conceptual scope of their respective constructs. As noted by Hair et al., (2021), indicators with loadings between 0.40 and 0.70 should only be removed if their exclusion leads to a substantial increase in composite reliability or AVE. Since that was not the case in this study, both indicators were retained.

Furthermore, all constructs achieved an AVE value above the recommended threshold of 0.50 (Hair et al., 2017), indicating acceptable convergent validity. The composite reliability (CR) values ranged between 0.751 and 0.896, while Cronbach's alpha ranged between 0.568 and 0.847. Although the perceived risk and social media use construct had a Cronbach's alpha slightly below the conventional 0.70 threshold, this is still acceptable in exploratory research when the CR and AVE remain within satisfactory limits (Hair et al., 2014). Overall, the measurement model demonstrated acceptable levels of reliability and validity, supporting the robustness of the instrument used in this study.

Table 3. Validity and Reliability of Measurement Model Constructs

Construct	AVE	Composite Reliability	Cronbach's Alpha
Perceived Risk (X1)	0.510	0.751	0.568
Perceived Benefit (X2)	0.682	0.895	0.844
Social Media Use (Y)	0.564	0.793	0.602
Academic Performance (Z)	0.686	0.896	0.847

3.1.3 Structural Model Assessment

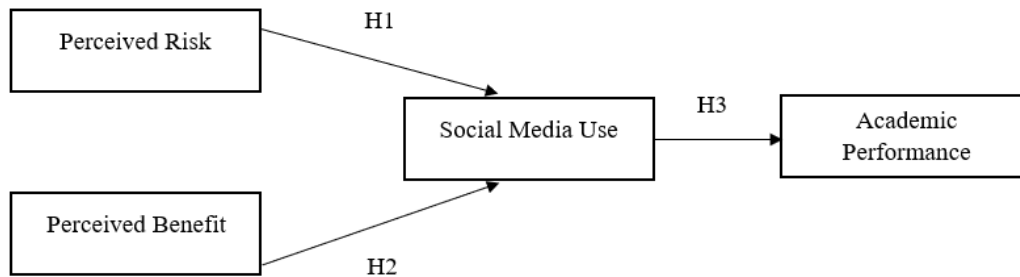


Figure 1. Structural Model Illustrating the Relationships Between Perceived Risk, Perceived Benefit, Social Media Use, and Academic Performance

The structural model was evaluated to test the research hypotheses and assess the strength of the relationships between constructs using PLS-SEM. As suggested by Hair et al., (2021), the evaluation includes the analysis of path coefficients, significance levels, and coefficient of determination (R^2).

- The perceived risk construct shows a negative but non-significant effect on social media use ($\beta = -0.174$; $t = 1.898$; $p = 0.058$), implying that concerns over distraction or misinformation do not meaningfully reduce usage.
- The perceived benefit construct significantly influences social media use with a positive coefficient ($\beta = 0.615$; $t = 5.992$; $p < 0.001$), indicating that students who recognize academic value in social media are more likely to use it.
- Social media use significantly predicts academic performance ($\beta = 0.381$; $t = 4.010$; $p < 0.001$), suggesting that responsible and purposeful use can enhance students' academic success.

Table 4. Hypothesis Testing Results of the Structural Model

Path	Coefficient	<i>t</i> -value	<i>p</i> -value	Decision
Perceived Risk → Social Media Use	-0.174	1.898	0.058	Not Supported
Perceived Benefit → Social Media Use	0.615	5.992	0.000	Supported
Social Media Use → Academic Performance	0.381	4.010	0.000	Supported

In terms of predictive power, the R^2 values for the endogenous variables are as follows:

- Social Media Use (Y): $R^2 = 0.455$, indicating that 45.5% of the variance in social media use is explained by perceived risks and benefits
- Academic Performance (Z): $R^2 = 0.145$, suggesting that 14.5% of the variance in academic performance is explained by social media use.

According to Chin (1998), an R^2 value of 0.67 is substantial, 0.33 is moderate, and 0.19 is weak. Therefore, the model demonstrates a moderate predictive power for social media use and acceptable power for academic performance.

3.2 Discussion

The results of this study revealed that perceived benefit significantly influences social media use among undergraduate accounting students, while perceived risk does not exert a significant effect. Furthermore, social media use was found to have a positive and significant impact on academic performance. These findings align with prior research emphasizing the educational value of social media. For instance, Hamid et al., (2015) highlight that online social networking enhances interaction and collaboration among students, which are critical factors that support academic engagement and learning outcomes. Similarly, Anderson (2019) notes that social media platforms, such as Facebook and WhatsApp, offer flexible and accessible channels for academic communication, resource sharing, and participation, thus enriching students' learning experiences.

Interestingly, perceived risk demonstrated a negative yet statistically non-significant influence on social media use ($\beta = -0.174$; $p = 0.058$). This suggests that while students may be aware of potential distractions, privacy concerns, or misinformation as raised by Liu (2010); Mulisa & Getahun (2018), these factors do not meaningfully deter their use of social media for academic purposes. This finding resonates with observations by Purnama & Asdlori (2023), who argue that students have become adept at navigating the risks of social media by selectively engaging with content that supports their academic identity and goals. Primack et al., (2017) further caution that heavy or habitual use of social media can increase feelings of social isolation, particularly when usage is passive or comparison-oriented. However, in this study, the academic focus of social media use appears to buffer such effects, as students prioritize goal-driven engagement.

The strong effect of perceived benefit ($\beta = 0.615$; $p < 0.001$) on social media use is supported by findings from Arshad et al., (2018), who report that students are motivated to use social media when they perceive clear academic utility, such as accessing course materials or engaging in group discussions. This indicates that students' intention to use social media is driven more by its functional value than by potential drawbacks. Alamri (2019) also found a positive association between academic-related usage of social media and GPA among Saudi students, further confirming that when used with clear academic goals, platforms like WhatsApp and Instagram can serve as effective learning tools. Similarly, Chandrasena & Ilankoon, (2022) emphasized that students who align their media use with academic intentions demonstrate better time management and academic outcomes, despite broader concerns about digital addiction or fatigue.

Moreover, the significant positive relationship between social media use and academic performance ($\beta = 0.381$; $p < 0.001$) supports the notion that purposeful engagement with social platforms contributes to better learning outcomes. Hamid et al., (2015) reported that students who use social technologies to support peer discussions and knowledge sharing are more likely to perform well academically. Similarly, Bal & Bicen (2017) found that social media enhances cooperative learning and facilitates easier access to educational content, leading to improved academic motivation and achievement. This is also reflected in the

findings of Ladwig et al., (2024), who stress the importance of the type of content consumed. While trends like “fitspiration” may reduce well-being, exposure to academic, neutral, or supportive content can positively shape user experience, especially when aligned with the learner's goals.

Nevertheless, the model explains only a modest proportion of variance in academic performance ($R^2 = 0.145$), indicating that while social media use plays a role, other factors such as individual study habits, learning environments, and cognitive ability may also contribute significantly. This is consistent with Alamri's (2019) suggestion that the duration of social media use alone does not determine academic success; rather, the nature and purpose of engagement are what matter most.

In summary, the findings reinforce the importance of promoting the productive use of social media in higher education. As Liu (2010) suggests, integrating familiar digital platforms into learning environments not only meets students where they are but also helps institutions capitalize on the tools students already use. However, this also underscores the need for guidance in media literacy to mitigate the influence of non-academic content and maintain academic focus (Mulisa & Getahun, 2018; Purnama & Asdlori, 2023). Educational strategies should also consider psychological dimensions highlighted by Primack et al., (2017) and Ladwig et al., (2024), ensuring that social media use enhances—not undermines—students' emotional and academic well-being.

4. CONCLUSION

This study demonstrates that perceived benefits significantly and positively influence social media use among accounting students, whereas perceived risks do not have a significant impact. Furthermore, social media use contributes positively to students' academic performance. These findings suggest that when social media is used purposefully for activities such as academic collaboration, sharing learning materials, and engaging in discussions—it can serve as a valuable tool to support academic success.

The results highlight the crucial role of students' perceptions regarding the academic utility of social media as a key driver of constructive engagement. Although potential risks such as distraction or misinformation are acknowledged, they do not substantially deter usage, particularly when students perceive tangible academic advantages.

The practical implication of this study is that educational institutions should not merely emphasize digital risks, but should also guide students toward effective, ethical, and academically oriented use of social media. Promoting digital literacy and integrating familiar platforms into structured learning activities can help maximize the educational potential of social media while minimizing its drawbacks.

Nevertheless, this study has several limitations that should be acknowledged. The sample was limited to 87 accounting students from several institutions, which may constrain the generalizability of the findings. Additionally, the study relied on self-reported measures, which may be subject to bias or overestimation of academic performance. Future research is encouraged to include larger and more diverse student populations, adopt longitudinal

designs, or incorporate objective academic performance metrics to enhance the robustness and external validity of the results.

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