The Influence Of Religious Values, Prestige, Family Environment, And Knowledge Of Islamic Accounting On Career Selection In Islamic Financial Institutions

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Article Info	ABSTRACT
	In career selection there are often conflicts between individuals and family members, the ability of society to see something makes prestige important to be involved in career selection. This study uses a quantitative approach to determine the relationship between religious values, prestige, family environment, and knowledge of Islamic accounting to career choices in Islamic financial institutions. This study has sample active students studying at universities in Bengkulu Province who have taken Islamic accounting courses. Utilizing SPSS software 25.0 version, it was found that religious values (X1), prestige (X2), and family environment (X3) positively affect career choices in Islamic finance. institution (Y). However, a person's Islamic accounting knowledge (X4) does not have a significant effect, this is indicated by the value of t count > t table. In summary, this study highlights what factors influence career choices in Islamic financial institutions in this context.
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INTRODUCTION

Financial institutions have urgency in everyday life. Simply put, financial institutions provide services in financial transactions. In Indonesia, financial institutions are divided into two main categories, namely conventional and sharia. . Karim (2012) in Maryani &; Abidin (2021) stated that Islamic financial institutions are organizations that operate with the aim of collecting and distributing funds, where the rewards given are based on sharia principles, such as buying and selling transactions and profit sharing. According to data published by the Financial Services Authority as of 2022, there are 2,500 Islamic financial institutions spread across each province. Types of Islamic financial institutions involve Sharia Commercial Banks, Sharia Business Units, and Sharia People's Credit Banks.. In Indonesiaalone, the number of Islamic financial institutions is 19, consisting of 14 Sharia Commercial Banks, 3 Sharia People's Credit Banks, and 2 Sharia Business Units (Financial Services Authority, 2023).

The large number of Islamic financial institutions is one of the opportunities in finding a job. Reporting from data from the Financial Services Authority as of 2023, the number of

workers in Islamic institutions is at 63,262, which decreased by 527 from the previous year (Financial Services Authority, 2023). One of the reasons for the decline in this figure is the lack of young baccalaureate enthusiasts in jobs in Islamic financial institutions (Yenti, 2021). Based on OJK data, the numberof individuals accepted as graduates in Islamic financial institutions comes from the S1 Accounting study program.

Islamic financial services are experiencing rapid development. The high demand for graduates from various universities who understand the Islamic business world has resulted in a significant increase in the number of job vacancies in Islamic financial institutions. With the rapid development of Islamic finance, universities now offer various relevant courses, such as Bengkulu University (UNIB) which provides Islamic economics and financial accounting courses as part of career support for students in the future.

Students who take Islamic accounting courses gain a deeper understanding of the field, providing a solid foundation as they seek employment in Islamic financial institutions. There are a variety of career opportunities available at Islamic financial institutions that students can choose from after completing their studies. However, a number of Islamic accounting graduates also choose to work in institutions with a sharia focus, and this can be influenced by factors such as religious values, prestige, family environment, and a deep understanding of Islamic accounting.

Religious values or level of religiosity play a role in influencing a person's interest in choosing a career in Islamic financial institutions. Religious values refer to the moral principles, ethics, and beliefs of individuals or groups adhering to a particular religion. Religious values guide the actions, behavior and outlook of religious people. Religious values refer to a situation that has a religious aspect and shows a sense of submission to God (Baedowi, 2011). This includes belief in the existence of God and his adherence to the teachings given by Him. According to sharia scholars, religion is defined as a divine provision that encourages reasonable individuals to voluntarily obey these norms. This is done with the aim of achieving happiness in the life of the world and also in the life after death. (Thankfully, 2010).

In addition to religious values, there are allegations that prestige also plays a role in influencing a person in determining a career in Islamic financial institutions. Ghoniyah & Ani (2014) stated prestige is the perception of a person because they want to be appreciated, respected, admired, or known. Kuhn (2016) defines prestigeas a form of honor obtained through widespread recognition based on others' assessment of one's position and qualities. Kantzara (2001) and n Santoso (2022) said prestigeis often a major factor in shaping social levels, which can come from the evaluation of parents, peers, and the assessment of society in general.

Social rewards are generally given through respect, recognition given by others, praise, and placement in certain social layers based on factors such as education, employment, and wealth. Prestige often has a significant impact on individual decisions in choosing a career in accounting (Umar, 2014). That is, other people's perspectives about the public accounting profession are factors that are considered when choosing a career

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path. Research conducted by Dalci & Özyapici (2018) found that prestige affects the intention to choose an accounting career. Zhan (2015); Omar (2014); Yusran et al., (2021) in their research also found that career selection is influenced by the prestige contained in variables, including social value and professional recognition.. Meanwhile, Asmoro et al., (2016) and Demagalhaes et al., (2011) found that prestige had no effect on career choice.

This prestige can be the reason why someone decides to make a career in a particular institution. A person is able to choose a career in Islamic financial institutions because of the desire to get a better position and be known by those around him. In addition, different views when looking at the influence of prestige in choosing a career in sharia institutions in society make prestige interesting to be examined as one of the variables in this study.

Another factor that a person considers in making choices is the family environment. The family environment has an important role as an initial environment that plays a role in shaping individual character. In a family environment, family members, especially parents, influence each other. Therefore, it can be said that the family environment is a very early factor in shaping a person's personality (Ramdhan, 2016). One factor that has a major impact on children's behavior is the way parents provide education applied by their children. In addition, in terms of encouragement and motivation, the family environment has an important role in encouraging a person to choose a career (Slameto, 1988).

Several previous studies conducted by Mardiyani et al., (2022), Febrianita &; Abdullah (2023), Prasetyo &; Siwi (2022), Amalia &; Diana (2020) and Ayuningtyas &; Waluyo (2022) stated that the family environment has a positive influence on career interest in Islamic financial institutions. According to them, the way parents educate children has a significant influence on the child's learning process, so that it can create a positive interest in the learning process and have a good impact. Meanwhile, Novitaningrum (2022) stated that the family environment does not have a positive and insignificant effect on career interest in students in Islamic Financial Institutions. That is, the decrease in impulses from the family environment has no impact on the family environment itself. Interest in career tends to be influenced more by internal factors or motivations from oneself than influence from others.

Another factor that can be considered by someone in determining a career in Islamic financial institutions is knowledge of Islamic accounting itself. Sharia accounting is an accounting system that is in accordance with Islamic sharia principles. The purpose of implementing Sharia Accounting is to provide guidelines to students to have the right foundation when entering the world of work in sharia-based business entities. Elsa (2019) stated thatknowledge about Islamic accounting does not affect a person's interest in a career in Islamic financial institutions. However, different research by Rafiqa & Setiawan (2020) shows that an understanding of Islamic accounting has a positive influence on students' interest in working in Islamic financial institutions.

Sharia accounting involves the recognition, measurement, recording of transactions, and fair disclosure of rights and obligations. The concept of accounting in Islam emphasizes the principle of accountability, in accordance with the teachings of the Qur'an surah Al

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Baqarah verse 282. This verse encourages Muslims to record in detail every unfinished transaction, including value and time, carefully so that there is no doubt (Harmain et al., 2019). In this context, focusis placed on the importance of accountability, so that the involvement of all parties to the transaction becomes clear, avoids doubt, conflicts, and promotes fairness. Therefore, the role of witnesses becomes very important (Danaferus et al., 2016).

The purpose of Sharia Accounting is to form a business order rooted in humanistic, emancipative, transcendental, and teleological values (Pratama et al., 2017). The ontological impact of this approach is that accountants are expected to critically play a role in freeing humanity from attachment to the pre-existing reality of civilization, along with its power structure. Then, they are expected to create an alternate reality based on divine principles that govern everyday human life, also known as monotheistic ontology (Grafikin, 1996). Research conducted by Auwldhani &; Handayani (2023) and Karsa (2022) shows that knowledge about Islamic accounting has an impact on the interest of accounting students to pursue careers in Islamic financial institutions. The deeper a person's understanding of sharia accounting, the greater his interest in a career in institutions that apply sharia principles. Conversely, a lack of understanding in this field can reduce interest in engaging in a career in Islamic financial institutions (Meutia et al., 2018).

This research provides new knowledge on the factors that influence career selection in Islamic accounting institutions. Usually, career selection is only influenced by the background of the studies taken. But in this study, it was also associated with the influence of religious values, one's honor, and family environment. This research is able to provide a new view on student perceptions in choosing a career in sharia institutions.

This research contributes to accounting students who will continue their careers. Through this research, it can be seen how much influence the application of religious values and family environment on the decision to choose a job in the future. The results of this research can be used as a reference by accounting students in planning available career opportunities.

The Theory of Planned Behavior is a development of the Theory of Rational Action which was first introduced by Icek Ajzen in 1985 through an article entitled "From intentions to actions: A Theory of planned behavior" (Ajzen, 1985). Theory of Planned Behavior is a concept of rationality that understands that human behavior can be controlled in some situations. This not only depends on individual intentions, but can also be influenced by external factors such as work environment and behavioral opportunities (Ajzen, 1985). This theory focuses on how an individual's beliefs about behavior, social views about behavior, and an individual's ability to control behavior interact and influence an individual's intention to do or not perform a particular behavior.

So the theory of planned behavior has the ability to influence how humans act and make decisions in life. According to this theory, the human drive to perform an action is influenced by beliefs, existing social norms, and behavioral control. Planned Behavior

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Theory can be useful in knowing students' interests when choosing a job or career direction in the future.

METHOD

Types of research

This study applies quantitative methods with a respondent approach that answers questionnaires using grades or scores. The type of research applied is causality research which aims to observe the impact relationship between variables (Sugiyono, 2010).

The population that is the focus of this study involves students majoring in accounting who have attended Islamic accounting courses at universities in Bengkulu Province. This research sample consists of students who are still active and have taken Islamic accounting courses. This study views that the sample can represent the interest of accounting students towards careers in Islamic financial institutions. The data source to be used is included in the category of primary data, which refers to data obtained directly from the sample that is the subject of research.

Figure 1. Research Framework
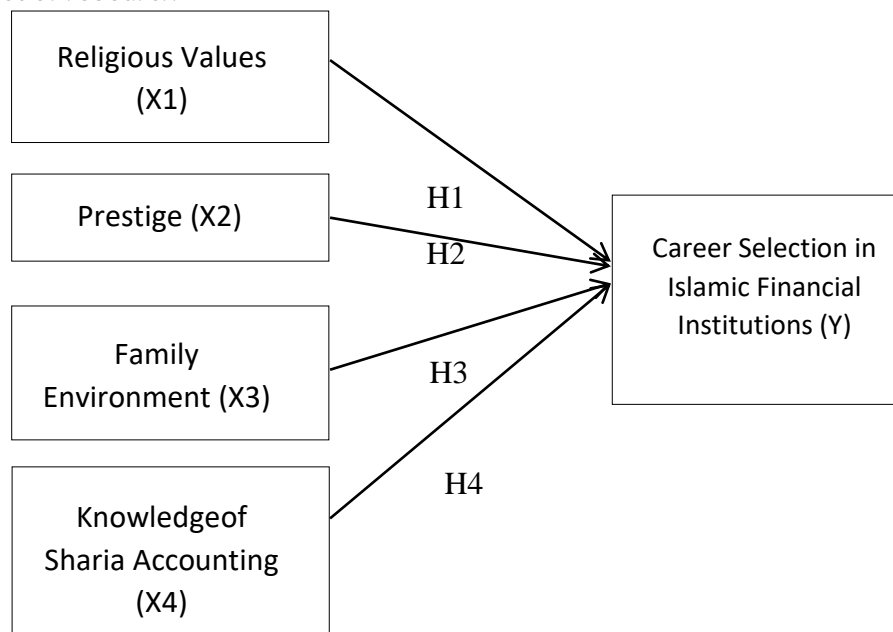
This study looks at the influence of religious values, family environment, and knowledge of Islamic accounting on career selection in Islamic financial institutions.

$$Y= a + b1X1 + b2X2 + b3X3 + b4X4 + e$$

Y	= Career selection in Islamic Financial Institutions
a	= Constant
b1, b2, b3	= Regression coefficient
X1	= Religious values
X2	= Prestige

X3   = Family environment
X4   = Knowledge of Islamic accounting
e   = Error standards

a. Dependent Variables

The dependent variable in this study is career selection in Islamic financial institutions (Y) which is measured through indicators including:

1) Religious values
2) Financial rewards
3) The influence of family and friends (R. I. Yusuf, 2020)

b. Independent Variables

1) Religious values (X1) refer to the moral principles, ethics, and beliefs of individuals or groups who adhere to a particular religion. Religious values guide the actions, behavior and outlook of religious people. This measurement was carried out using a questionnaire instrument tool which was then developed by researchers with a five-point Likert scale with indicators including:
   a. Application of the ritual dimension
   b. Application of ideological dimension (belief)
   c. Application of the intellectual dimension (religious understanding)
   d. Application of the experience dimension
   e. Application of the dimension of consequence (practice) (Astogini et al., 2014)

2) Prestige (X2) refers to the rewards that a person earns through the recognition given by others to that individual's position and qualities. This measurement was carried out using a questionnaire instrument tool which was then developed by researchers with a five-point Likert scale with indicators including:
   a. Position of profession
   b. Perception of the prestige of the profession
   c. The level of prestige of the profession (Santoso, 2022).

3) The family environment (X3) has an important role as an initial environment that plays role in shaping individual character. In a family environment, family members, especially parents, influence each other. This measurement was carried out using a questionnaire instrument tool which was then developed by researchers with a five-point Likert scale with indicators including:
   a. How parents educate
   b. Home atmosphere
   c. The economic state of the family
   d. Cultural background (Pratiwi et al., 2022).

4) Knowledge of Islamic accounting (X4) is an understanding of the accounting system in accordance with Islamic sharia principles in order to have the right foundation when entering the world of work in sharia-based business entities. This measurement was carried out using a questionnaire instrument tool which was

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then developed by researchers with a five-point Likert scale with indicators including:
a. Understanding Islamic accounting system
b. Understanding the basic assumptions of Islamic accounting
c. Understanding the general principles of Islamic accounting
d. Understanding the characteristics of Islamic accounting
e. Understanding the elements of Islamic financial statements (Widayati, 2017)

In this study, data were collected through respondents' evaluation of the statements presented in the questionnaire. Each respondent was asked to give their views on the questions asked. This study used an interval scale to measure the impact felt by each respondent, also known as the Likert scale. The Likert scale is used to assess the attitudes, views, and judgments of individuals or groups towards social phenomena. (Sugiyono, 2010). The scale in this study gives a score in the range of numbers 1-5. A score of 1 is used to express very high disapproval, a score of 2 to express disagreement, a score of 3 to express a lower level of disagreement, a score of 4 to express agreement, and a score of 5 to express very high approval.

The population of this study includes all students in universities in Bengkulu Province. Using random sampling techniques, this study used a sample of 111 students spread across each university in Bengkulu Province. The data collection method is in the form of a survey in which questionnaires will be distributed to active students majoring in Accounting who have received Sharia Accounting courses. Furthermore, primary data is obtained which will be processed so as to produce information.

This study uses the Structural Equation Model (SEM) Analysis Technique with an approach through SPSS software. Some of the tests carried out include data quality tests (validity tests and reality tests), classical assumption tests (normality tests, multicollinearity tests, and heteroscedasticity tests), hypothesis tests, F tests, determination coefficient tests, and t tests. The aim is to understand the relationship between variables Religious Values (X1), Prestige (X2), Family Environment (X3), Knowledge of Islamic Accounting (X4) to Career (Y).

RESULT AND DISCUSSION
Table 1. Descriptive Test
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Nilai_Agama	111	7	25	23.14	2.943
Prestise	111	5	20	15.61	3.143
Lingkungan_Keluarga	111	6	20	17.39	2.439
Pengetahuan_Akuntansi_Syariah	111	9	25	21.41	3.166
Pemilihan_Karir	111	5	20	14.10	3.036
Valid N (listwise)	111				

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Based on the table above, it can be known the minimum value, maximum value, average, and standard deviation of each dependent and independent variable.

Tabel 2. Uji Validitas

No.	Variable		Correlation
1.	Religious Values	NA1	.835**
		NA2	.903**
		NA3	.856**
		NA4	.922**
		NA5	.888**
2.	Prestige	PS1	.785**
		PS2	.873**
		PS3	.818**
		PS4	.891**
3.	Family Environment	LK1	.757**
		LK2	.701**
		LK3	.728**
		LK4	.765**
4.	Knowledge of Sharia Accounting	PA1	.780**
		PA2	.780**
		PA3	.888**
		PA4	.864**
		PA5	.822**
5.	Career Selection in Islamic Financial Institutions	PK1	.617**
		PK2	.779**
		PK3	.877**
		PK4	.856**

In conducting a validity test, it is necessary to know in advance the calculated R value obtained from the SPSS and R table obtained by calculating df. The calculation of df is as follows:

df = n-2
df = 111-2
df = 109

df is 109, with a significance level of 0.05 then the table R is 0.1865. Then compared between R count with R table. In the results of the analysis R count is greater than R table, it can be concluded that validity occurs.

Table 3. Reliability Test

	X1	X2	X3	X4	Y
Cronbanch Alpha	.927	.859	.791	.892	.794

The reliability test is carried out by looking at the Cronbanch Alpha coefficient, where the value of Cronbanch Alpha > 0.6. Based on the test results, it can be concluded that the reality is.

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Table 1. Normality Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		111
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	2.13418280
Most Extreme Differences	Absolute	.109
	Positive	.044
	Negative	-.109
Kolmogorov-Smirnov Z		1.153
Asymp. Sig. (2-tailed)		.140

The classical assumption test is performed with a normality test through the Kolmogorov-Smirnov One-Sample test. The data is said to be normally distributed if the significance value > 0.05. Based on the test results, it can be concluded that the data is normally distributed with a significance value of 0.140.

Table 5. Multicollinearity Test

	Collinearity Statistics	
Model	Tolerance	VIF
1 (Constant)		
NA	.391	2.559
PS	.660	1.515
LK	.401	2.494
PA	.465	2.149

The next classical assumption test is the multicollinearity test, which measures whether there is a correlation between independent variables. If the VIF value < 10, then it can be said that there are no symptoms of multicollinearity. In addition, if the tolerance value > 0.1, it can be said that there are no symptoms of multicollinearity. Based on the test results, it can be concluded that the variable is free from the symptoms of multicollinearity.

Table 6. Heteroscedasticity Test

Coefficients[a]					
	Unstandardized Coefficients				
Model	B	Std. Error	Beta	t	Sig.
1 (Constant)	1.756	1.156		1.519	.132
NA	-.058	.076	-.118	-.768	.444
PS	.063	.054	.137	1.163	.248
LK	-.051	.090	-.086	-.565	.573
PA	.049	.064	.106	.755	.452

A final check on classical assumptions involves testing whether there are inconsistent variations in residues from one observation to another in the regression model. This test is

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called heteroscedasticity. The study was declared free of heteroscedasticity symptoms if the significance value > 0.05. Thus, it can be concluded that this study is free from heteroscedasticity.

Table 7. Multiple Linear Regression Test

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.899	1.722		2.845	.005
NA	-.355	.113	-.344	-3.150	.002
PS	.649	.081	.672	7.992	.000
LK	.268	.134	.215	1.994	.049
PA	.123	.096	.128	1.279	.204

Next is hypothesis testing by conducting multiple linear regression tests. The hypothesis is accepted if t counts > t table (if the value is positive), -t counts < t table (if the value is negative), and the significance level < 0.05. Here is the calculation t table:

df = n - k - 1
df = 111 - 4 - 1
df = 106

Based on the df value, it is known that the table t value is 1.98260. Therefore, it can be concluded that H1, H2, H3 are accepted, while H4 is rejected.

Table 8. Test F

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	512.889	4	128.222	27.128	.000[a]
Residual	501.021	106	4.727		
Total	1013.910	110			

Furthermore, the F test is carried out to see the effect of all independent variables together on the dependent variable. The variable is expressed as influential if, F count must > F table (positive value), -F count must < F table (negative value), and significant level must < 0.05. Here's the calculation of the F table:

df1 = k − 1, then df1 = 5 -1 = 4
df2 = n - k
df2 = 111 - 5 = 106, then F table = 2.46

So based on the test results, it can be said that the variable has an effect.

Table 2. Coefficient of Determination Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.711[a]	.506	.487	2.174

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The next step is to perform testing to assess how much proportion of variation of the dependent variable can be explained by the independent variable. Karena uses more than 2 variables, so the Adjusted R Square of 0.487 is used. So it can be concluded that 49% of the variables of religious values, prestige, family environment, and knowledge of Islamic accounting affect career choices in Islamic financial institutions.

The Influence of Religious Values on Career Selection in Sharia Institutions

Based on the results of tests conducted using SPSS, religious values influence career selection in Islamic financial institutions. This is shown through the result of a t value of -3.150 and a significance level of 0.002. A significance level of < 0.05 indicates acceptance of the hypothesis. Religious values can influence career selection in Islamic financial institutions. A person's view of religious values usually indicates his interest in choosing a career that has to do with one's religiosity. Religious values are measured using variables of the application of the ritual dimension, the application of the ideological dimension (belief), the application of the intellectual dimension (religious understanding), the application of the experience dimension, and the application of the consequence dimension (practice) (Astogini et al., 2014). The results of this study are in line with Mardiyani et al., (2022), M. Yusuf et al., (2022), and Ariska (2020) who stated that religiosity affects career choices in Islamic financial institutions. Religiosity starts from the belief in religious values in a person which is eventually implemented in everyday life. Therefore, this study states that religious values are considered in choosing a career in Islamic financial institutions.

The Influence of Prestige on Career Selection in Islamic Financial Institutions

From the results of tests conducted using SPSS, prestige influences career selection in Islamic financial institutions. This is shown through the results of the calculated t value of 7.992 > t table which is valued at 1.98260. A significance level of < 0.05 indicates that prestige has a significant effect. The hypothesis is accepted, it means that the higher the prestige in society, the higher the influence on career choices in Islamic financial institutions. The term "prestige" was introduced by Maslow in 1995. According to Maslow, every individual has a need for self-esteem, which comes in many forms, including prestige and power. The motivation to achieve prestige is becoming increasingly evident in a society that has developed. Prestige can be interpreted as the status expected of another person in a particular position. Humans try to achieve prestige through various means, one of which is through work. In this study, prestige variables are measured through the position of the profession, perceptions of the prestige of the profession, and the level of prestige of the profession (Santoso, 2022). The results of this study are directly proportional to Kantzara (2001), Santoso (2022), Umar (2014), and Yusran et al., (2021) who stated that prestige has a positive and significant influence on career selection in Islamic financial institutions. Prestige can be seen through other people's views on Islamic accounting careers in society. This is also supported by the results of research by Zhan (2015), Asmoro et al ., (2016), and Demagalhaes et al., (2011) which also states that prestige influences a person in making decisions related to career selection in Islamic financial institutions.

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The Influence of Family Environment on Career Selection in Islamic Financial Institutions

Based on the results of tests conducted using SPSS, the family environment influences career selection in Islamic financial institutions as evidenced by the results of the calculated t value of 1.994 where the t table > is 1.98260. The significance level < 0.05 which indicates a significant influential variable. These results show that the family environment supports career opportunities in Islamic financial institutions. Parents can provide education, encouragement, and motivation to their children in choosing a career, children will have a lot of input and consideration to decide where he will have a career. In this study, family environment variables were measured by the way parents educate, home atmosphere, family economic situation, and cultural background (Pratiwi et al., 2022). The results of this study are in line with Mardiyani et al., (2022), (Prasetyo &; Siwi (2022), Amalia &; Diana (2020), and Febrianita &; Abdullah (2023) who concluded that the family environment has a positive effect on career interest in Islamic financial institutions. The results of this study are inversely proportional to Novitaningrum's (2022) statement where the family environment does not have a positive and insignificant effect on career selection decisions in Islamic financial institutions. So it can be concluded, the closest family in providing advice and motivation, of course, this can influence a person's decision in a career, especially in Islamic financial institutions.

The Inluence of Sharia Accounting Knowledge on Career Selection in Islamic Financial Institutions

Based on the results of tests conducted using SPSS, knowledge of Islamic accounting cannot affect career selection in Islamic financial institutions, as evidenced by the calculated t value of 1.279 < the table t value of 1.98260. In addition, the significance level > 0.05, so it can be stated that the hypothesis is rejected. This means that even though someone has adequate knowledge of Islamic accounting, it does not mean that someone chooses to have a career in Islamic financial institutions. The variables of Islamic accounting knowledge are measured by understanding the Islamic accounting system, understanding the basic assumptions of Islamic accounting, understanding the general principles of Islamic accounting, understanding the characteristics of Islamic accounting, and understanding the elements of Islamic financial statements (Widayati, 2017). The results of this study are inversely proportional to Rafiqa & Setiawan (2020) which states that an understanding of Islamic accounting has a positive effect on interest in working in Islamic financial institutions. On the other hand, the results of this study support Elsa's statement (2019) that knowledge of Islamic accounting does not affect the decision to choose a career in Islamic financial institutions.

CONCLUSION

This Based on the discussion above, the researcher concluded that religious values, prestige, and family environment have a positive and significant influence on career selection in Islamic financial institutions. On the other hand, knowledge of Islamic accounting does not affect career selection in Islamic financial institutions. Further studies

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are needed to find out why there are differences in the results of this study with some previous studies. Of course, future research can also raise similar variables related to this research to see the consistency of research results. In addition, research is still being carried out, there is a limited sample, namely students in Bengkulu Province, this can be a research opportunity in the future.

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