

Analysis of Sharia Accounting Students' Perceptions of the Public Accounting Profession



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ABSTRACT: The main task of the public accounting profession is to examine financial reports. Students in the general accounting and sharia study program are at a linear level of education with the public accounting profession. This research aims to examine and analyze perceptions of the work environment, financial rewards, social values, market considerations, professional recognition, and personality towards the public accounting profession. The research sample was Sharia Accounting students at the Syarifudin Lumajang Islamic Institute using a purposive sampling method. The results of research using the partial test (t test) show that the variables of perception of the work environment and market considerations influence the public accounting profession. The variables financial rewards, social values, professional recognition and personality have no effect on the public accounting profession. The results of the simultaneous test (f test) show that together, the independent variables have a significant influence on the dependent variable.

KEYWORDS: Perception, Students, Public Accountants

INTRODUCTION

Career selection is a complex matter because it involves making big decisions and requires a lot of consideration before deciding. The number of profession choices that may be chosen is influenced by many background factors. Career planning generally starts when you are in college, because planning at a time like this will provide maturity in achieving success. Aji et al, (2022) state that career choice is a process carried out by a person to fulfill their needs through the job they will have in the future. Students with a sharia accounting study program who have completed undergraduate studies are expected to have an idea and then choose an alternative career path.

Several career alternatives that are generally pursued by alumni of sharia accounting students include; First, you can apply and work as an employee at a State-Owned Enterprise. Second, take part in the selection and become a State Civil Apparatus in the field of financial management analyst, planner, treasurer, auditor, teacher or lecturer. Third, you can immediately continue to the next level of accounting education, namely postgraduate or related professional education. Fourth, become a public accountant by taking part in an open selection. For those who choose to become a public accountant, they must first continue their professional accounting education and obtain an accounting degree. After that, they can choose a career as an accountant, including public accountants, management accountants, company accountants, government accountants, sharia accountants, project accountants and educational accountants.

If we compare the need for public accounting services with undergraduate accounting graduates, in terms of quantity the need for the public accounting profession in Indonesia is not yet sufficient. Even though there are many opportunities and requests to become public accountants or professional accounting services, interest in accounting or sharia accounting graduates in Indonesia in the public accounting profession is still low. The number of accounting graduates based on data from the Central Statistics Agency in 2023 averages around 91,488 graduates each year. The number of accounting graduates who have completed their studies should have great potential to become public accountants. But in fact, by 2023 the number of public accountants in Indonesia will only be around 1,500 accountants (Handayani et al, 2023). Table 1 below explains the development data for the last five years in the number of Public Accounting Firms and Public Accountants in Indonesia.

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Table 1. Public Accounting Firms and Public Accountants data for 2019-2023

Year	2019	2020	2021	2022	2023
Public Accounting Firm	474	473	473	467	472
Public Accountant	1435	1453	1446	1425	1500

Data source: www.iaiglobal.or.id

If compared with Indonesia's population of around 280 million and the number of public accountants around 1,500, then the ratio is 1: 186,000 or an accountant oversees 186 thousand people. Thus, this number is still very low, because if you look at data from neighboring countries, such as Malaysia which has a public accountant ratio of 1:20,000 or Singapore 1:5,000. Not only is it lacking, but Indonesia is far behind neighboring countries, especially ASEAN countries.

The progress of the globalization era which has an impact on the business world and the public today, the existence of sharia accounting graduates has a significant influence on increasing the need for the availability of public accounting services. Hutomo et al, (2024) stated that although the data shows that demand for graphic accounting services is increasing and continues to increase, the growth in the number of public accountants in Indonesia is relatively stable and tends to be low. Anggraeni et al, (2023) stated accountant the public has an important and large role in supporting a healthy and efficient national economy as well as increasing transparency and quality of information in the field of financial management.

Based on the description of this background, it has become the basis for a research thinking framework which includes theoretical and conceptual frameworks. Accounting students are research subjects because this study program is directly related to the public accounting profession. Theoretical and conceptual studies were carried out to find the scientific basis for the basic concepts of perception that influence students in determining the public accounting profession. The results of the study show several factors that influence the perceptions of individuals and students in determining what profession to choose. Factors influencing perception include work environment, financial rewards, social values, market considerations, professional recognition and personality.

The theoretical basis for perception developed in this research uses Victor Vroom's theoretical analysis of expectancy theory. Robbins & Judge (2019) state that expectancy theory is the strength of the tendency to act in a certain way depending on the strength of the expectation that the action will be followed by a certain output and depending on the attractiveness of that output for the individual. The expectancy theory developed by Victor Vroom in Wahyudi's explanation (2016), states that perception as a person's motivational force has three main dimensions, including:

1. Expectancy is a belief that making maximum effort will lead a person or individual to achieve optimal performance.
2. Instrumentality is a principle that a person believes in, by using all the effort he has, he will be able to guide and direct the individual to obtain compensation in the form of compensation for services that are needed and desired.
3. Valance is the value of the reward itself that someone expects.

The work environment is an influencing factor in a person's perception in measuring achievement in a person's work profession in an organization. Working in a supportive work environment will increase work productivity and employee performance. Nuryasin & Qurbani (2024) stated the work environment is interpreted as a unit of equipment and materials that a person needs to be able to have optimal performance. The working atmosphere will be good and productive if workers have peace and comfort at work. Mudhofar (2018) states that achieving organizational goals is influenced by work environment factors in each organization.

Perceptions of financial rewards in theoretical studies have been shown to be an influencing factor in determining the choice of the public accounting profession. Financial rewards are anything an employee receives in return for his or her service to the company, such as salary, allowances and bonuses. Financial rewards obtained as a counter-performance of work have been fundamentally believed by most companies to be the main attraction for providing satisfaction to their employees. Mulyadi & Puradiredja (2018) stated that financial rewards are an important control tool used by companies to motivate employees. Financial awards can be a measuring tool for someone in making a decision to choose a particular profession, including public accounting, which includes salary, bonuses and old age benefits.

Social values are factors that show a person's abilities to society or a person's value from the perspective of the people around him. The perception of social values in determining the public accounting profession becomes a person's identity in the work environment. Lasman & Ery (2020) stated that if someone has a job that is prestigious in the eyes of society, it will certainly create a sense of pride in oneself. An individual's abilities in society or a person's individual values can be seen from the perspective of other people in their environment which will then form the embodiment of social values. Job market considerations are a consideration in determining the choice of any profession, including becoming a public accountant. Ease of information in getting

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work opportunities and continuity of work in a profession that matches your competence is one element of consideration for the job market. Setianto & Harahap (2017) stated that when considering the job market there are things that need to be considered, including the availability of job opportunities, prospects of the company where you work, job security, career development or promotion. Jobs that have a wider job market will be more in demand than jobs that have a small job market.

Professional recognition as a perception in determining the public accounting profession is a consideration for job seekers, including students. Professional recognition is a form of assessment and giving awards in various forms in recognition of employee performance. Viriany & Wirianata (2022) stated that professional recognition of employee performance is apart from being measured by salary and bonus rewards, there is something even more important, namely recognition of the achievements that have been achieved. Professional recognition is considered by students who choose the public accounting profession with consideration of opportunities for development, recognition of achievements, and skills in achieving success.

Perception of personality is an alternative individual decision in determining the choice of public accounting profession. It is also called a lifestyle because personality shows a person's characteristics in responding to life's problems as well as showing a picture of a person's uniqueness. Dewi & Yuniarta (2022) stated that personality perception is a person's selfactualization which is shown in behavior and has a positive influence on determining a career as a public accountant. Confidence in one's abilities and strong self-confidence is a reflection of a person's personality in developing the chosen career.

Several perceptions that influence the decision to choose the public accounting profession are of concern in this research. After finding the influencing factors of perception, proceed with hypothesis testing to find out whether all of these perception factors have an influence relationship or not. The answer to the hypothesis test is the result of research which is then discussed by the researcher with analysis of research data and theoretical or empirical studies. Conclusions are the final result of the research data processing and discussion process. Figure 1 below explains how the conceptual framework of this research was carried out.

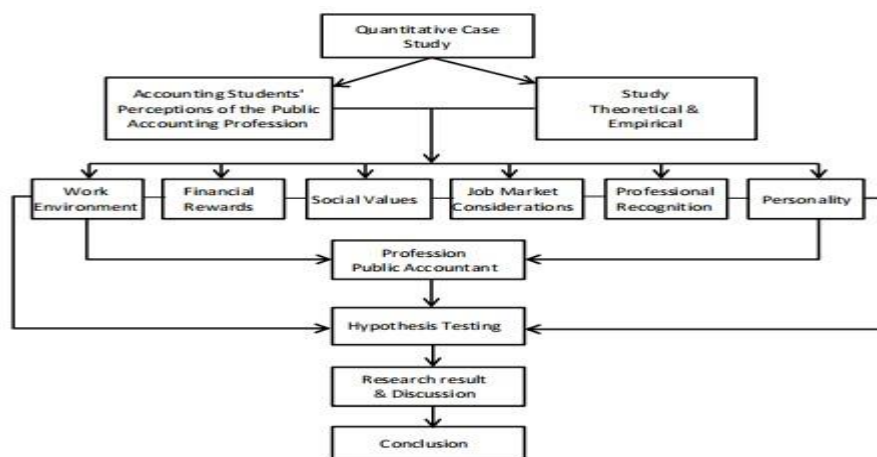


Figure 1. Conceptual Framework of Research

Relevant research regarding the factors that influence accounting students' interest in choosing a career as a public accountant has been widely conducted but the research results are still varied. Reviewing the findings of similar previous research is to analyze and compare the main themes and findings in previous research by trying to compare them with the research that will be carried out. Satriawan & Retno (2023) stated that perceptions of the work environment and market considerations have a positive influence on the public accounting profession among accounting students, but perceptions of financial rewards, social values, professional training and personality have no influence on the public accounting profession. Yopeng & Hapsari (2020) stated that sharia accounting students' interest in choosing the public accounting profession is influenced by perceptions of salary, work environment, training and professional recognition as well as herding.

From the explanation above, it shows that public accounting is a profession that has a special attraction among sharia accounting students. Public accounting is a profession with the main task and function of overseeing transparent and accountable budget management in companies and government organizations. This research was carried out because it is still an interesting phenomenon with different subjects used by researchers and different results. Thus, the desired aim of this research is to examine and analyze perceptions of the work environment, financial rewards, social values, market considerations, professional recognition, and personality towards the public accounting profession. The researcher used as subjects Sharia Accounting students at the Syarifuddin Islamic Institute, Lumajang Regency. The urgency of this research is because there is still a small number of public accounting professions in Indonesia, so this research is expected to be able to open horizons, understanding, education and knowledge about the public accounting profession for sharia accounting students.

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RESEARCH METHODS

This research uses descriptive quantitative research methods using associative analysis. This type of research is used to test theories or hypotheses by analyzing statistical techniques that try to explain the validity of connectivity between research variables. The research subjects were sharia accounting students at the final level of undergraduate studies. Students with the sharia accounting study program as research subjects have a linear relationship with the public accounting profession. The research object is the main research analysis, namely analyzing students' perceptions of the public accounting profession including work environment, financial rewards, social values, job market considerations, professional recognition, and personality.

The population of this study were students of the Syarifudin Lumajang Islamic Institute at the Faculty of Islamic Economics and Business, Sharia Accounting study program from level 3 and level 4, totaling 160 students. The research sample was 60 students or respondents who were selected deliberately (purposive sampling). The sampling technique used to determine the sample size in this research was the Slovin technique. Siregar (2015) states that the Slovin technique formula is as follows:

$$n = \frac{N}{1 + Ne^2}$$

Information:

n = Sample size

N = Population Size

e = Percentage of allowance for inaccuracy due to errors in collection

$$\frac{160}{1 + 160(10\%)^2} = 60$$

An important thing to pay attention to when conducting research is developing a conceptual framework. A conceptual framework must be able to show the relationship between the variables to be studied. This research uses two types of variables, namely independent variables and dependent variables. The independent variable determined in this research is the influence of student perceptions consisting of 1) work environment (X_1), 2) financial rewards (X_2), 3) social values (X_3), 4) market considerations (X_4), 5) professional recognition (X_5), and 6) personality (X_6). The dependent variable for this research determined and also used as research concentration is: the public accounting profession (Y). The conceptual framework of this research is explained in Figure 2.2 below.

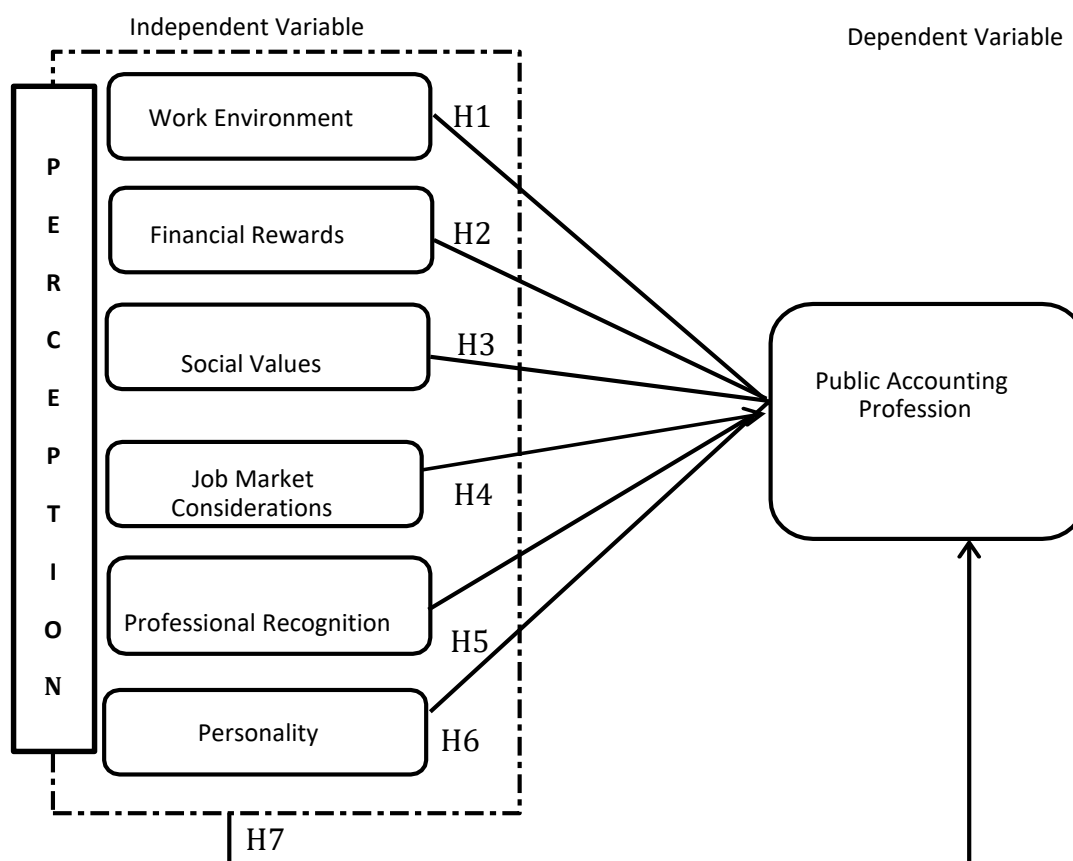


Figure 2.2 Conceptual Framework

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The operational definitions and indicators of research variables are explained in Table 2 as follows:

Table 2. Operational Definitions and Indicators of Research Variables

Variable	Definition	Indicator
Work Environment (X1)	The atmosphere of psychological, social and physical relationships in an organization that influences daily behavior on work performance.	Work is completed faster
		Fun work environment
		The work is more challenging and often overtime
		The level of competence among employees is high
Financial Rewards (X2)	The income a person gets from something they have done is the reason for choosing a job and the attraction to work.	High starting salary
		Get retirement funds
		Salary increases faster
		Get overtime pay and year-end bonuses
Social Values (X3)	It is an element that shows a person's abilities or a person's value in the surrounding environment.	Opportunities for social activities
		Opportunity to interact with other people
		The job is more prestigious than other careers
		Opportunity to work with experts in other fields
Job Market Considerations (X4)	Something that coordinates meetings between job seekers and companies as well as career prospects and future company development.	Job security is more guaranteed
		The jobs offered are easy to find
		Expanding access or network with the business world
Professional Recognition (X5)	Recognition of the existence of a profession as demonstrated by achievement or success and selfdevelopment abilities.	Career development opportunities
		Recognition of achievements
		Level of promotion/position
		Skills to achieve success
Personality (X6)	A prediction of what a person will do in a certain situation, including determining a career as a public accountant.	Match the job with your personality
		Not taking sides with anyone, including clients
		Be honest with audit findings with accounting principles
		Maintaining the moral and ethical values of the public accounting profession
Student Perceptions of the Public Accounting Profession (Y)	A process where a person interprets information that is influenced by several factors so that they respond to the information either directly or indirectly.	Public accountants can become business consultants
		Public accountants can become directors of companies
		Working as a public accountant is easy to get a promotion
		Rewards are obtained according to the efforts given

Each statement of the variables studied uses a Likert scale and each statement item is given a score of 1 to 4. Alternative answers to each statement are as follows:

- 1) Answer Strongly Agree is given the number 4,
- 2) The answer Agree is given the number 3,
- 3) Disagree answers are given numbers 2 and
- 4) Answers of Strongly Disagree are given the number 1.

The data collection method for this research is through distributing questionnaires or questionnaires by presenting a series of structured questions that are distributed to respondents. Distribution of the questionnaire was carried out via Google Form online.

The data analysis technique begins by conducting a data validity test. The basis for decision making to test the validity of questionnaire items is:

- 1) If r count is positive and r count $>$ r table then the variable is valid.

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2) If the calculated r is not positive and the calculated $r < r$ table then the variable is invalid.

Reliability Test is used to measure a questionnaire which is an indicator of a variable. The method used to test the reliability of the questionnaire in this research is to use the Cronbach Alpha coefficient formula, namely:

1) If the Alpha coefficient results are $> 60\%$ significance level or 0.6 then the questionnaire is reliable.

2) If the Alpha coefficient results are $< 60\%$ significance level or 0.6 then the questionnaire is not reliable.

The normality test aims to test whether in the regression model, the dependent variable and the independent variable both have a normal distribution or not. To determine the normality of variable data, researchers used the KolmogorovSmirnov statistical test in Ghozali, (2017) with a significance level of 0.05. Data is declared normally distributed if the significance is greater than 5%.

The hypothesis to be tested is as follows; H_0 : data is normally distributed, H_1 : data is not normally distributed, with the criteria: If $sig > 0.05$, then H_0 is accepted, and if $sig < 0.05$, then H_0 is rejected. The hypothesis testing tool uses double linear regression analysis which is carried out to measure the strength of the relationship between two or more independent variables on the dependent variable.

RESULTS AND DISCUSSION

The Syarifuddin Islamic Institute (IAIS) was originally the Syarifuddin Tarbiyah College of Science (STITS). This change is based on the Republic of Indonesia Ministry of Religion Decree No. DJ. II/07/2005 concerning approval for the establishment of STIT Syarifuddin and permission to organize the Islamic Religious Education study program dated 18 February 2005. Over time, STITS changed to STAIS on 26 April 2010 based on the Decree of the Director General of Islamic Education Number: Dj.I/200/ 2010, by opening two departments, namely the Tarbiyah Department with the Islamic Education study program and the Sharia Department with the Sharia Economics study program.

The next development is the Faculty of Islamic Economics and Business with Sharia Economics and Sharia Accounting study programs, officially on 17 January 2020. This sharia accounting study program is none other than due to the many requests from the local community who ask about the choice of study program at the Faculty. IAIS Lumajang is the only private Islamic higher education institution in Lumajang Regency which is characterized by Islamic boarding school culture and traditions in accordance with the guidance of the Islamic religion Ahlussunnah wal-jama'ah and the noble values of the Indonesian nation.

Respondent Description

The respondents in this research were all Sharia Accounting students at level 3 and level 4. The number of respondents taken as research samples was 60 (sixty) students as explained in Table 3.

Table 3. Number of Respondents

Gender	Amount	Percentage (%)
Man	21	35%
Woman	39	65%

Validity Test

The validity test shows that the question items in the research questionnaire have a calculated r value (corrected itemtotal correlation) $> r$ table so it can be concluded that the question items in this research are declared valid. The calculated r value is greater than the table r , then all question items are declared valid as explained in Table 4 below.

Table 4. Validity Test Results

No	Variable	Indicator	R Calculate	R Value Table	Information
1.	Work Environment (X1)	X1.1	0,605	0,254	Valid
		X1.2	0,776	0,254	Valid
		X1.3	0,583	0,254	Valid
		X1.4	0,763	0,254	Valid
2.	Financial Rewards (X2)	X2.1	0,682	0,254	Valid
		X2.2	0,856	0,254	Valid
		X2.3	0,871	0,254	Valid

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		X2.4	0,826	0,254	Valid
3.	Social Values (X3)	X3.1	0,768	0,254	Valid
		X3.2	0,792	0,254	Valid
		X3.3	0,611	0,254	Valid
		X3.4	0,738	0,254	Valid
4.	Market Considerations (X4)	X4.1	0,845	0,254	Valid
		X4.2	0,823	0,254	Valid
		X4.3	0,819	0,254	Valid
		X4.4	0,795	0,254	Valid
5.	Professional Recognition (X5)	X5.1	0,665	0,254	Valid
		X5.2	0,834	0,254	Valid
		X5.3	0,749	0,254	Valid
		X5.4	0,773	0,254	Valid
6.	Personality (X6)	X6.1	0,781	0,254	Valid
		X6.2	0,801	0,254	Valid
		X6.3	0,799	0,254	Valid
		X6.4	0,832	0,254	Valid
7.	Student Perceptions of the Public Accounting Profession (Y)	Y1	0,693	0,254	Valid
		Y2	0,784	0,254	Valid
		Y3	0,695	0,254	Valid
		Y4	0,679	0,254	Valid

Reliability Test

The reliability test was carried out using the Alpha Cronsbach' formula with a significance level of 0.05. If the Cronsbach's Alpha value is smaller than 0.05, for example ≤ 0.06 , then this research is not reliable or the results of the questionnaire cannot be trusted, but if the Cronsbach's Alpha value is > 0.06 then the research results are reliable.

Croanbach's Alpha value is greater than 0.05, so it is concluded that the instrument in this study has a good level of reliability. Table 5 below explains the results of the research reliability test.

Table 5. Reliability Test Results

No	Variable	Cronbach's Alpha	Reliability Standards	Is.
1.	Work Environment (X1)	0,693	0,05	Reliable
2.	Financial Reward (X2)	0,832	0,05	Reliable
3.	Social Values (X3)	0,687	0,05	Reliable
4.	Market Considerations (X4)	0,855	0,05	Reliable
5.	Professional Recognition (X5)	0,747	0,05	Reliable
6.	Personality (X6)	0,821	0,05	Reliable
7.	Student Perceptions of the Public Accounting Profession (Y)	0.679	0,05	Reliable

Normality Test

Normality test shows that the value of Asymp. Sig. (2-tailed) is $0.200 > 0.05$. Thus, the data used in this research has Residual values that are normally distributed. Table 6 below is the normality test results.

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Table 6. Normality Test Results

N		60	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	1.22365008	
Most Extreme Differences	Absolute	.090	
	Positive	.067	
	Negative	-.090	
Test Statistic		.090	
Asymp. Sig. (2-tailed) ^c		.200 ^d	
Monte Carlo Mr. (2-tailed) ^{and}	Say.	.128	
	99% Confidence Interval	Lower Bound	.120
		Upper Bound	.137

Partial Test (T Test)

The t test of this research was carried out with a significance level of 5%. If the significance value of t is < 0.05 , then H_0 is rejected, meaning there is an influence. If the significance value of t is > 0.05 , then H_0 is accepted, meaning there is no influence. The results of the multiple linear regression analysis can be seen in Table 7 below.

Table 7. Partial Test Results (T Test)

Model	Unstandardized Coefficients		Standardized Coefficients	T	Say.	Information
	B	Std. Error	Beta			
(Constant)	2.196	1.107		1.977	,052	
Work environment	.481	.121	.505	3.971	,001	Positive
Financial Rewards	.043	.086	.049	.493	,623	Negative
Social values	.083	.119	.084	.694	,490	Negative
Market considerations	.232	.095	.261	2.450	,017	Positive
Professional Recognition	-.004	.112	-.004	-.034	,973	Negative
Personality	-.003	.102	-.003	-.028	,978	Negative

Based on the results of the t test the independent variables are explained as follows:

Work Environment Variables

The results of the work environment regression coefficient, the partial sig value is $0.001 < 0.05$ and the t-count value is $3.971 > t$ -table 2.01. Thus, the work environment has a significant effect on students' perceptions of the public accounting profession. This means that IAI Syarifuddin Sharia Accounting students who choose the public accounting profession think that the public accounting profession will provide many opportunities for development.

A career as an accountant has a slightly higher level of work routine than other professions. This research confirms several previous studies which found a positive and significant relationship. Essera et al. (2022) stated that the work environment influences the public accounting profession. The work environment is a work atmosphere which includes the nature of work (routine, attractive and often overtime), the level of competition between employees and work pressure are factors in the work environment. A tough and committed character is needed by an accountant in facing the work environment. The time deadline given to complete a job encourages accountants to be able to control their work environment so that they are comfortable and calm at work.

Financial Rewards Variable

The partial sig value of the regression coefficient for financial rewards is $0.623 > 0.05$ and the calculated t-value is $0.493 < t$ -table 2.01. Thus, financial awards have no effect on students' perceptions of the public accounting profession. This may be

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because students who want to work as public accountants are more interested in the variety of experiences they will get when working without a large income.

Suratman & Wahdi (2021) stated that high grades are not only obtained by working as a public accountant. Students with general accounting and sharia majors or study programs have many other career options in the accounting field which also provide quite high financial compensation. The digital world of finance has given students many career or profession choices. Nurhalisa & Yuniarta (2020) stated that financial rewards in the form of material things or high salaries do not have a positive and significant influence on students in choosing the public accounting profession. There is a tendency for students who have just graduated from college and are looking for work to not think too much about how much they will receive when deciding what profession to choose.

Value Variables - Social Values

The results of the regression coefficient for social values, the partial sig value is $0.490 < 0.05$ and the calculated t-value is $0.694 < t\text{-table } 2.01$. Thus, social values do not have a significant effect on sharia accounting students' perceptions of the public accounting profession. Social values are not a determining factor in choosing a job by IAI Syarifuddin Lumajang students.

Wuryandinia & Pakayab (2023) state that social values are perceived as private and limited. This means that social values do not have an optimal influence in determining the public accounting profession. Public trust is prioritized in carrying out the public accounting profession, not social status or social values which are taken into consideration when choosing a profession. Public confidence in the quality of public accounting services will be higher if the profession applies high quality standards to the implementation of professional work carried out by members of the profession.

Market Consideration Variables

The sig value of the partial market consideration regression coefficient is $0.017 < 0.05$ and the calculated t-value is $2.450 > t\text{-table } 2.01$. Thus, market considerations have a significant influence on sharia accounting students' perceptions of the public accounting profession. This means that students who are interested in working as public accountants mostly do long-term work because they see the potential and opportunities that exist to become a public accountant at this time.

Dippa et al. (2020) stated that the market consideration as a public accountant is wide open and is a driving force for the interest of sharia accounting students. Chomariyah et al. (2022) stated that labor market considerations are related to the access to work that a person will get in the future. Jobs that have a wide job market will be more popular than jobs that have a small job market. So as the job market expands, jobs will become more developed and the rewards will be greater.

Professional Recognition Variable

The results of the regression coefficient for professional recognition, the partial sig value is $0.973 > 0.05$ and the calculated t-value is $0.034 < t\text{-table } 2.01$. Thus, professional recognition has no effect on accounting students' perceptions of the public accounting profession. This means that the variable perception of professional recognition is not a consideration for IAI Syarifuddin Lumajang Sharia Accounting students in choosing the public accounting profession.

Sekarini & Khoiriawati (2021) stated that there is no significant influence between the public accounting profession and professional recognition. Students with sharia accounting study programs who wish to choose the profession of public accountant assume that it is not just being a public accountant that someone will receive recognition for their achievements. Careers in other employment sectors will result in recognition of awards for work achievements and prestigious recognition for professional performance.

Personality Variables

The results of the personality regression coefficient, the partial sig value is $0.978 > 0.05$ and the t-count value is $0.028 < t\text{-table } 2.01$. Thus, personality does not have a significant effect on accounting students' perceptions of the public accounting profession. In this case, the theory that the more suited a person's personality is to the job of being a public accountant, the higher the interest in becoming a public accountant.

Dewayani et al. (2017) stated that personality in the profession as a public accountant is not a benchmark in the perception of sharia accounting students. Personality, which is interpreted as the character of an individual who has skills, skills and abilities in carrying out his profession, does not see the public accounting profession as a place to demonstrate selfactualization. Sharia accounting students are of the view that the suitability between personality and chosen career does not necessarily have a big impact on future career development.

Simultaneous Testing with F Test

The F test is used to test whether or not there is a simultaneous (together) influence given by the independent variable (X) to the dependent variable (Y). The F Test test results are explained in Table 8 as follows:

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Table 8. ANOVA F Test Results

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	171.785	6	30.964	16.001	,001 ^b
Residual	100.802	53	1.419		
Total	272.587	64			

The F test results obtained an F-calculated value of 16.001. Apart from that, in this study the significance level $\alpha = 0.05\%$, and $df_2 = (n-k-1) 60-6-1 = 53$. Thus, simultaneously the independent variable has a significant influence on the dependent variable. This can be proven from the sig probability value of 0.001 which is smaller than 0.05, which means this research model is acceptable.

Coefficient of Determination R²

The following are the results of the coefficient of determination test (R^2) it can be seen that the Adjusted R Square value is 0.727, which means that the independent variable can explain the dependent variable by 72.7%. Meanwhile, the remaining 27.3% is explained by other variables that were not included in the regression model of this research as explained in Table 9 below:

Table 9. Results of the Model Summary Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.794 ^a	.727	.593	1.276

CONCLUSION

After going through an in-depth analysis of the theme of this research, starting from the problem formulation, objectives, literature review, methods and results, the following conclusions were obtained:

- Perceptions of the work environment and job market considerations have a significant influence on the public accounting profession among sharia accounting students. These two variables show a positive relationship through hypothesis testing and explain that the public accounting profession in the perception of sharia accounting students has a mutually influencing relationship.
- Perceptions of financial rewards, social values, professional training and personality have no influence on the public accounting profession. The three variables in this study show that the public accounting profession for sharia accounting students does not have a mutually influencing relationship.
- The results of the simultaneous test (F test) on all independent variables together show results that have a positive and significant influence on the dependent variable. This means that perceptions of the work environment, financial rewards, social values, job market considerations, professional recognition, and personality have a positive influence on the public accounting profession for sharia accounting students at the Syarifudin Lumajang Islamic Institute.

The implication of further research suggestions is that because the data (sample) was taken from only one population, namely students from one private university, future research can use more data by taking samples from private universities in the Lumajang Regency area. Other methods need to be added, such as experimental methods in which students are given special treatment by being involved or having taken part in professional training, for example through internships or practical field work.

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