

# IABC 2019

The 6<sup>th</sup> International  
Accounting and Business  
Conference

## THE 6<sup>TH</sup> INTERNATIONAL ACCOUNTING & BUSINESS CONFERENCE 2019

*Towards Greater Transparency, Accountability  
& Sustainability in Financial Governance*

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## TABLE OF CONTENT

No.	Particulars	Page
1.	Foreword – Vice Chancellor, Universiti Teknologi MARA	2
2.	Foreward - Chairman, Indonesia Banking School	3
3.	Foreword – Rector, Universiti Teknologi MARA Cawangan Johor	4
4.	Foreword – Chairperson, International Accounting and Business Conference 2019	5
5.	Foreword – Chairperson, International Accounting and Business Conference 2019	6
6.	Itinerary – Programme Schedule	7
7.	Keynote Speaker	8
8.	Parallel Session Schedule	9
9.	Abstracts	23
10.	Organising committee	101
11.	Collaborators	103
12.	Acknowledgement	104
13.	Sponsor	105

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**FACTORS AFFECTING ACCOUNTING STUDENT INTERESTS IN PURSUING  
CAREERS AT SHARIA FINANCIAL INSTITUTIONS**

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nurulhafidah7@gmail.com***Abstract**

The research aims to investigate and analyze factors affecting accounting student interests in pursuing careers at sharia financial institutions. In this research, we have modified previous research by adding independent variables. We examined religiosity factor, sharia accounting knowledge, intrinsic motivation, extrinsic motivation, third party influence, and career exposure. We also added sex as the control variable. Research sample consisted of all accounting students from either state or private universities in Riau. Taken by applying the purposive method sampling, the research sample was accounting students concentrated in sharia accounting in Riau. According to the field data, there were two universities having an accounting major with a sharia accounting concentration, i.e. Universitas Islam Negeri (UIN) Suska and Universitas Muhammadiyah Riau (UMRI). Meanwhile, students were allowed to take sharia accounting when at the 6<sup>th</sup> and 8<sup>th</sup> semesters. The number of sample that could be statistically processed was 235 people. Moreover, data were analyzed by using SEM assisted by a statistic assistance tool WarpPls version 6.0.

The findings argued that both intrinsic and extrinsic motivations became fundamental factors affecting student interests in working at sharia financial institutions, and hence the hypothesis was accepted. Religiosity, sharia accounting knowledge, third party, career exposure, and sex did not give any significant effect to student interest in pursuing careers in sharia financial institutions.

**Keywords:** *Sharia Accounting, Sharia Financial Institution, Career Interest at Sharia Financial Institution*