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INSIGHT Journal focuses on social science and humanities research. The main aim of INSIGHT Journal is to provide an intellectual forum for the publication and dissemination of original work that contributes to the understanding of the main and related disciplines of the following areas: Accounting, Business Management, Law, Information Management, Administrative Science and Policy Studies, Language Studies, Islamic Studies and Education.

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Selected papers from the 6th IABC
FOREWORD BY DEPUTY RECTOR OF RESEARCH, INDUSTRIAL LINKAGES & ALUMNI

Since 2018, the INSIGHT JOURNAL (IJ) from Universiti Teknologi MARA Cawangan Johor has come up with several biennial publications. Volume 1 and 2 debuted in 2018, followed by Volume 3 this year as well as Volume 4 with 19 published papers due to the great response from authors both in and out of UiTM. Through Insight Journal, lecturers have the ability to publish their research articles and opportunity to share their academic findings. Insight Journal is indexed in MyJurnal MCC and abstracted in Asian Digital Library (ADL). Moreover, is is also an international refereed journal with many international reviewers from prestigious universities appointed as its editorial review board members.

This Volume 6 is the second special issue for the 6th International Accounting and Business Conference (IABC) 2019 held at Indonesia Banking School, Jakarta. The conference was jointly organized by the Universiti Teknologi MARA Cawangan Johor and the Indonesia Banking School Jakarta. Hence, this volume focuses mainly on the accounting and business research papers compiled from this conference, which was considered a huge success as over 66 full papers were presented.

Lastly, I would like to thank the Rector of UiTM Johor, Associate Professor Dr. Ahmad Naqiuddin Bakar for his distinctive support, IJ Managing Editor for this issue Dr. Noriah Ismail, IJ Assistant Managing Editor, Fazdillah Md Kassim well as all the reviewers and editors who have contributed in the publication of this special issue.

Thank you.

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Selected papers from the 6th IABC 2019
Factors Affecting Accounting Student’s Interest in Pursuing Careers at Sharia Financial Institutions

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Abstract

The research aims to investigate and analyse factors affecting accounting students’ interest 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 gender 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 during 6th and 8th semesters. The number of samples that could be statistically processed was 235 people. Moreover, data were analysed 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 students’ interest in working at sharia financial institutions, and hence the hypothesis is accepted. Religiosity, sharia accounting knowledge, third party, career exposure, and gender did not give any significant effect to student’s interest in pursuing careers in sharia financial institutions.

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

1. Introduction

Business world in Indonesia is developing rapidly, either small enterprises or the big ones, certainly adding more job fields for prospective employees or labour force. Sharia enterprise constitutes one of the developing business sectors. The development covers a wide area from banking to other sectors; such as baitul mal, sharia insurance, sharia pawnshop, even sharia hotels. Such institutions are called sharia financial institutions. Sharia financial institution is a financial institution that issues sharia financial products and has obtained an operational permit as a sharia financial institution.

OJK (Otoritas Jasa Keuangan, Financial Services Authority) 2018 clarifies that the number of sharia commercial banks (Bank Umum Syariah, BUS) had developed. Although it was only 12 in numbers in 2015, it became 14 in 2018. The rapid development is also
experienced by sharia unit offices (Unit Syariah, UUS). In 2015, the number of the offices was only 311, but grew to be 347 in 2018 (OJK, 2018).

Such development shall always be responded by good education system, especially that in sharia accounting to create qualified sharia accounting bachelors that are ready to work. To realize the goal, sharia accounting education design shall be relevant to the working world of their graduates (Merdekwati and Sulistyawati, 2011).

The rapid development shall be equipped by sufficient infrastructures including expertise in sharia enterprise, as improvement of human resource capacity is necessary to accelerate the growth of sharia finance in Indonesia. However, the current development of sharia finance institution in Indonesia has not been accompanied by the adequate number of sharia human resources there. About the issue, the Chairman of the Board of Commissioners of OJK, Muliaman D. Hadad believes that in actual, sharia financial industries in Indonesia has been improved by sharia financial sectors, but the development has not been complemented by qualified sharia human resources. There are always conventionally graduated employees working at sharia financial institutions. Therefore, we need human resources that master sharia principles (Jabarpos, 2018).

Massive development of sharia banks in Indonesia definitely triggers competitions among those banks. The competition does not only occur between conventional banks and sharia banks, but also occurs between sharia banks as institutions that have their own features and market share. It demands the banks to massively enhance their performances. Moreover, the development shall also be supported by qualified sharia human resource management, because without it, there will be no successful sharia bank (Siti, 2016).

One of the cases faced by sharia banks today is the problem in their human resources. Various sharia banking in Indonesia is not equipped by sufficient human resources, especially the human resources with educational background of sharia banking (Siti, 2016).

Sharia economic system greatly depends on the trust given by the society as the stakeholders. They demand both transparency and accountability, therefore, supports from qualified and trusted sharia accounting labour are necessary to maintain sharia entity (Ikatan Akuntan Indonesia, 2007). The labour may actually be created by universities. Nowadays, there have been many universities offering the program of study of sharia, either state universities or private universities. Introduction and learning about sharia accounting are expected to be able to develop students’ interest to pursue careers at sharia financial institutions.

Career interest of accounting students may help academicians to make a curriculum and more effective teaching-learning activities in accordance with the career interests. Interest is a preference to some matter or activity without anyone asking for it (Djamarah, 2010). Interest in looking for a job of accounting students is greatly different, as we have explained before, since they also have different factors/backgrounds.

Referring to an argument conveyed by an 8th-semester accounting student, by the massive development of sharia, there are many institutions that offer sharia enterprise, drawing students to pursue careers in such institutions. As a prospective accountant, knowledge
about the values of sharia enterprise, including Islamic values, sharia transaction paradigm, sharia transaction principle, and sharia accounting standards obtained during their study draw more interest to have careers at sharia financial institutions. They have already planned their future, designed another alternative step that may be taken after graduating.

Sharia accounting students have a bigger opportunity to work at various sharia institutions, because of minimum sharia human resources in Indonesia. It will indirectly open up more opportunities to fill in positions at the institutions. Additionally, there are still only few universities offering sharia concentration that highlights the university or students having knowledge on it (Barbara: Accounting lecturer at Universitas Muhammadiyah Yogyakarta).

Factors affecting students’ interest in pursuing careers at sharia financial institutions are challenging. By identifying their career preference, we will know the reason. Accounting science may design a curriculum that is in accordance with the working world demand, so when students have completed their education or graduated, they shall customize their ability to the work demand more easily. Besides, educational institutions may earn some benefits from this research. They can refer to it when they are designing a more effective curriculum and teaching-learning activities in accordance with students career interest.

The research analyses factors influencing accounting students’ interest in pursuing careers at sharia financial institutions. It is a modified research from research conducted by Yen Hong Ng et al. (2017) examining factors affecting career paths of accounting students in Japan. They investigated four variables, i.e. intrinsic motivation, extrinsic motivation, third party influence, and career exposure.

The modification is in a form of independent variable addition. The variables are religiosity, sharia accounting knowledge, and thus the independent variables of this research are religiosity, sharia accounting knowledge, intrinsic motivation, extrinsic motivation, third party influence, and career exposure. The research also adds a control variable, namely gender. Another modification is that to alter the dependent variable that was initially public accountant into accounting students’ interest in pursuing careers at sharia financial institutions. We consider such modifications, since there have been a lot of research on students that opt to be public accountants; whereas research on students that prefer to pursue careers at sharia financial institutions is still minimal.

2. Literature Review

2.1. Theory of Planned Behaviour

Theory of planned behaviour is the result of the further development of the theory of reasoned action developed by B. Ajzen in 1980. The old theory defines that an individual shows a certain behaviour, as s/he has an interest or desire in it. Interest will determine individual’s behaviours. Meanwhile, the theory of reasoned action describes interest as a function of attitude and subjective norm on a behaviour.

The new theory is the theory that has been applied to predict various behaviours, one of that is to predict consumers’ behaviours. Regarding students’ interest in profession selection, they are like consumers that will choose an institution to develop their careers.
2.2. Religiosity and Interest in Pursuing Careers at Sharia Financial Institutions (X₁)

Religiosity attitude is a complex integration among religious knowledge, emotions, and actions in an individual (Jalaludin, 2010). It can be observed in religious activities done by someone routinely and consistently. The activities occur not only when individuals perform a rite (praying), but also when they are conducting another activity encouraged by other motivation. The activity may not only be invisible or visible, but also invisible that happens in one’s self. Based on the attitude, human shall do activities in accordance with their religion and God’s commands to get His blessings.

Findings of the research performed by Suryani (2015) explain that religiosity significantly affects student’s interest to work at sharia banking. In accordance with the above explanation, the first hypothesis is:

\[ H_1 = \text{Religiosity significantly affects accounting students’ interest in pursuing careers at sharia financial institutions} \]

2.3. Sharia Accounting Knowledge and Interest in Pursuing Careers at Sharia Financial Institutions (X₂)

To determine a career at sharia financial institutions, sharia accounting knowledge may be the base for decision making. It indicates that the more literate the person on sharia transaction and sharia financial institutions, the more possible the person to pursue careers at sharia financial institutions. Therefore, sharia accounting knowledge is possible to be regarded as a variable, as it may affect career preference at sharia financial institutions.

Linda (2011) mentions that accounting knowledge has a significantly positive relationship with students’ interest to join PPAk. Referring to the above explanation, the second hypothesis is:

\[ H_2: \text{Sharia accounting knowledge significantly affects accounting students’ interest in pursuing careers at sharia financial institutions} \]

2.4. Intrinsic Motivation and Career Interest at Sharia Financial Institutions (X₂)

Intrinsic motivation refers to a matter or an activity conducted for the sake of personal satisfaction. Djamarah (2010) proposes that intrinsic motivation is a positive experience of individuals when they are acting out of their own interest, or a challenge appearing in individuals without any external stimulants. The motivation is not influenced by external factors; such as pressure, reward, or enforcement, but a personal satisfaction achieved by pursuing and looking for some activities.

Odia and Ogiedu (2013), in Yen Hong Ng, et.al. (2017) have investigated factors affecting career decision of accounting students at Nigeria University. The result of t-test analysis proves that intrinsic motivation is an important factor for the students. The finding reveals that the motivation may positively influence students’ career paths. Students prefer accounting, because it is interesting. They are also confident in obtaining a good score...
and addicted to numbers. The factors intrinsically motivate students to study accounting. According to the above explanation, the third hypothesis is formulated as follows:

\[ H_3: \text{Intrinsic motivation significantly affects accounting students' interest in pursuing careers at sharia financial institutions} \]

2.5. Extrinsic Motivation and Career Interest at Sharia Financial Institutions (\(X_4\))

Extrinsic motivation differs from the intrinsic one. Individuals may have extrinsic motivation to perform several activities, although they do not enjoy it. They are expecting a reward. Djamarah (2010) states that extrinsic motivation is some activities conducted by an externally motivated student.

The finding of this research is in accordance with a research done by Porter and Woolley (2014). It suggests that extrinsic motivation significantly influences students’ interest in career preference. Based on the above explanation, the fourth hypothesis is:

\[ H_4: \text{Extrinsic motivation significantly affects accounting students' interest in pursuing careers at sharia financial institutions} \]

2.6. Third Party Influence and Career Interest at Sharia Financial Institutions (\(X_5\))

Third party influence includes friends and family. They are the closest individuals of the accounting students, and thus may directly influence their interest in pursuing careers at sharia financial institutions. Through their aspiration, family helps the students to choose a certain career by providing constructive supports and resources that may be used to make a career decision (Nana, 2017).

Meanwhile, a research conducted by Suryani (2015) and Nana (2017) argues that family and friends significantly influence accounting students’ interest in pursuing careers. According to the previous explanation, the fifth hypothesis is:

\[ H_5: \text{Third party significantly affects accounting students' interest to pursue careers at sharia financial institutions} \]

2.7. Career Exposure and Career Interest at Sharia Financial Institutions (\(X_6\))

In this research, career exposure involves students’ exposure to information related to sharia accountants. Most students are exposed to careers by seminars about future career exposure after graduating held at universities. Career exposure is necessary for students because they will understand the characteristics of sharia accountant job and types of offered careers. Such exposure may be obtained from their lecturers through career talks about a sharia accountant.

Ghani et al. (2008, in Yen Hong Ng Et Al (2017) clarify that most accounting students are exposed to careers by professional accounting boards. Ghani comments that exposure to characteristics of accounting job and types of offered careers are important for students. By wider exposure to information related to careers, individuals may make a better decision.
Moreover, a research done by Yen Hong Ng et al. (2017) confirms that career exposure significantly influences students' interest in pursuing careers. Based on the above explanation, the sixth hypothesis is:

H₆: Career exposure significantly affects accounting students' interest in pursuing careers at sharia financial institutions

In accordance with the previous explanation, the research design is conveyed in Figure 2.1.

![Figure 2.1 Research Design](image)

### 3. Research Methods

This research is a quantitative research. The research population consisted of all accounting students from both state universities and private universities in Riau. Research sample, taken by applying the purposive sampling method consisted of accounting students concentrating on sharia accounting in Riau that had passed sharia accounting and sharia bank as a financial institution (Bank Lembaga Keuangan Syariah, BLKS) subjects and are final-year students that definitely have their own opinion to determine their future profession after graduating. Referring to the field data, there were two universities that have accounting major with sharia accounting concentration: Universitas Islam Negeri (UIN) Suska Riau and Universitas Muhammadiyah Riau (UMRI). Students with sharia accounting concentration are in the 6th and 8th semesters. The sample number that could be statistically processed was 235 people. Furthermore, the research used primary data gathered by questionnaires. Operational variable measurement of this research is described in Appendix 2. Data analysis methods used were descriptive analysis of percentage and Structural Equation Model (SEM) analysis assisted by WarpPLS 6.0 to justify hypotheses.
4. Empirical Results

Figure 4.1 Religiosity, Sharia Accounting Knowledge, Intrinsic Motivation, Extrinsic Motivation, Third Party, and Career Exposure Affecting Accounting Student Career Interest with Sex as the Control

Figure 1 will justify each hypothesis and the results are as follows:

A. Religiosity Does Not Affect Accounting Students' Interest in Pursuing Careers at Sharia Financial Institution

Hypothesis 1 is not accepted, as the coefficient (β) is 0.088, sig = 0.085, and thus the output is more than 0.05 (> 0.05). The finding is in accordance with the research finding by Sri Rahayu Widayati (2017) arguing that religiosity level did not significantly affect accounting students’ interest in pursuing careers at sharia financial institutions (a study at sharia accounting students of IAIN Surakarta. Burcu et al. (2017) added that religiosity dimension constituted spirituality that positively influenced materialism, but necessity of religion did not give any significant effect to materialism dimension (success, ownership, and happiness) (a case in Turkey).

Individual religiosity is manifested in their life. Religiosity is an attitude or awareness of individuals' belief and faith in a religion. Religious attitude is a condition occurring in one’s
self that motivates him/her to behave in accordance with his/her religious level on his/her religion (Djalaluddin, 1995). Furthermore, religious activities do not only happen when individuals are conducting rites (praying), but also happens when they are doing another activity motivated by other urge. Activity related to the manifestation of accounting students’ interest in pursuing careers at sharia financial institutions is not influenced by religiosity. Attitude or faith on their religion do not oblige students to choose careers at sharia financial institutions, as there are still other careers that do not violate their religious’s belief. Therefore, high or low religious attitudes and awareness do not determine their decision to pursue careers at sharia financial institutions because pursuing careers is only the matter of choice and opportunity.

Individuals with a high religiosity attitude are not necessarily interested in pursuing careers at sharia financial institutions. In this research, students used their high religiosity to interact with sharia financial institutions; such as saving money or spending their money in the institutions.

However, the finding of this research is different from that of Suryani’s (2005) clarifying that religiosity level significantly affected students’ interest in pursuing careers at sharia banking. Her research sample consisted of economic students from Universitas Sumatera Utara Medan. Her finding was supported by Mariam et al. (2015) confirming that religiosity level had a significant linear relationship with Islamic banks.

**B. Sharia Accounting Knowledge Did Not Affect Accounting Students’ Interest in Pursuing Careers at Sharia Financial Knowledge**

According to the research finding, hypothesis 2 is unaccepted. The coefficient (β) value is 0.015, sig = 0.408; while the output is higher than 0.05 (> 0.05). It is in line with the finding of research done by Sri Rahayu Widayati (2017) concluding that sharia accounting knowledge did not significantly affect accounting students’ interest in pursuing careers at sharia financial institutions (a study on sharia accounting students from IAIN Surakarta).

The research was performed with accounting students from the Faculty of Economics UIN Suska Riau and accounting students from the Faculty of Economics Universitas Muhammadiyah Riau (UMRI). In fact, students were observed to not completely gain knowledge on sharia accounting; such as sharia accounting system, basic assumption of sharia accounting, general principle of sharia accounting, sharia accounting characteristics, and elements of sharia financial report. The lack of knowledge was because of short period spent by the students to learn such knowledge which is only one semester. Consequently, their understanding on sharia accounting was inadequate, declining their confidence and competence to pursue careers at sharia financial institutions.

The finding was inconsistent with Permana (2015)’s conveying that sharia knowledge influenced students’ interest in pursuing careers at sharia entities (the sample consisted of students from Bengkulu University). Sharia accounting knowledge become the fundamental or the main requirement to make decision whether the students would pursue careers at sharia financial institutions or the vice versa. Besides, the institutions also accepted other skills; such as skills of computer application, law, and office administration.
C. Intrinsic Motivation Affected Accounting Students’ Interest in Pursuing Careers at Sharia Financial Institutions

In accordance with the research finding, hypothesis 3 is accepted with the coefficient (β) value of 0.533, sig < 0.001 and output is less than 0.05 (> 0.05). It is in line with the research findings by Setyawati (2015) and Yen Hong Ng et al. (2017) declaring that intrinsic motivation significantly affected students’ interest in opting careers.

Intrinsic motivation is the drive that comes from an individual without any external instruction. Intrinsic motivation here involves interest, hobby, and goal. An individual who is interested in sharia financial institutions would find pleasure while studying such institutions at universities. Then, the interest grew to be a goal. An individual with personal interest would tend to give more pleasure to his/her interesting subject.

D. Extrinsic Motivation Affected Accounting Students’ Interest in Pursuing Careers at Sharia Financial Institutions

Referring to the finding, hypothesis 4 is accepted with the coefficient (β) value of 0.390, sig < 0.001 and output less than 0.05 (> 0.05). It is in accordance with that of Porter and Wooley (2014) defining that extrinsic motivation significantly influenced students’ interest in selecting careers.

Extrinsic motivation is the external drive. The intended extrinsic motivation here covers accessible work field, work opportunity available, and positive social opinion. The demand of job market fulfillment affected accounting students to choose careers at sharia financial institutions. Basically, an individual has the demand to fill in a job opportunity. Job that offers a wide opportunity would draw more interest than jobs with a smaller market. In this research, accounting students assumed that if the job demand is accessible, there are many job opportunities, their access to the latest sharia issues is easy, and the job is a prestigious one.

Therefore, pursuing careers at sharia financial institution does not restrict them to meet the demand of job market consideration. When someone is looking for a job, s/he should look for information about the job. Once the job is accessible, students might be able to opt a job.

E. Third Party Did Not Affect Accounting Students’ Interest in Pursuing Careers at Sharia Financial Institutions

The finding rejected hypothesis 5, since the coefficient (β) value is 0.030, sig = 0.320; while the output is more than 0.05 (> 0.05). It is inconsistent with that of research performed by Suryani (2015) and Naka Naraika Namininingsih (2017) describing that family and friends significantly influenced accounting students’ interest in pursuing careers. In this research, family also affected students’ interest in career decision-making. Students should be encouraged and cared by their parents. When they are facing difficulties and confusion while selecting careers, parents should always provide understanding and supports and help them. Eventually, students would draw interest in pursuing careers at sharia financial institutions and they would feel satisfied once they have made their parents proud.
In their university and daily life, students are strongly influenced by friends, so is their decision-making. Friends are one of the important factors that might affect students in career choosing. Information supports are in the forms of advice, instruction, suggestion, direction, recommendation, or information provision about stuff required by students.

F. Career Exposure Did Not Affect Accounting Students’ Interest in Pursuing Careers at Sharia Financial Institutions

The finding rejected hypothesis 6, as the coefficient (β) value is 0.002, sig = 0.488; while the output is more than 0.05 (> 0.05). It is not in line with that of Yen Hong Ng et al. (2017) explaining that career exposure did not significantly influence accounting students’ interest in careers.

Career exposure is referring to information exposure related to careers at sharia financial institutions and job characteristics that would be required after graduating. Most of them obtained career exposure from seminars held in universities, from their lecturers while studying in classes, and from electronic or non-electronic media. In this research, such exposure, especially that from universities is still insufficient. Furthermore, career exposure provided by universities; such as seminars only exposed general accounting careers. Career exposure that is important to encourage students to opt for ideal careers is inadequately provided by universities. Career exposure might only be accessed through electronic or printed media. However, career exposure indirectly obtained could not directly influence students’ interest in pursuing careers at sharia institutions. Therefore, career exposure did not affect accounting students’ interest in pursuing sharia financial institution.

G. Gender Did Not Affect Accounting Students’ Interest in Pursuing Careers at Sharia Financial Institutions

The research finding rejected hypothesis 7. The research gained the coefficient (β) value that is 0.008, sig = 0.453; while the output is higher than 0.05 (> 0.05). To sum up, careers at sharia financial institution drew accounting students’ interest from UIN Suska Riau and Universitas Muhammadiyah Riau, but not based on gender. It explains that anyone might pursue careers at the institutions, once they are able to meet the institution’s requirements. Therefore, gender did not influence their decision-making to select careers at sharia financial institutions.

5. Conclusion and Implications

Statistical analysis result mentioned that both intrinsic and extrinsic motivations are two fundamental factors affecting students’ interest in working at sharia financial institutions and hence, some proposed hypotheses were accepted. Religiosity, sharia accounting knowledge, third party, career exposure, and gender did not give any significant effect to students’ interest in pursuing careers at sharia financial institutions. It means that anyone might pursue the careers, as long as they meet the requirements. Furthermore, gender did not influence their decision regarding careers at sharia financial institutions.
Research implications are:

1. Sharia financial institutions shall prioritize alumni from Islamic universities to pursue careers there, as they have sharia basic knowledge.
2. Universities may accommodate the need of sharia financial institutions to meet labour demand that is ready to use and competent in sharia accounting by upgrading education curriculum in accordance with the demand.
3. Students with sharia basic accounting knowledge may competitively take chances to work at sharia financial institutions by completing requirements stipulated by the institutions and preparing themselves as qualified and competent alumni.

References


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