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**RESEARCH ARTICLE**

## Determinants of Accounting Students' Career Interest in Becoming Sharia Auditors

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**ABSTRACT**

The growing demand for skilled professionals in Sharia Financial Institutions (SFIs) has increased the need for individuals experienced in Sharia finance. Islamic principles application in SFIs has made significant changes that can impact the auditing process, necessitating a shift in the traditional audit objectives to align with Islamic principles. Career choice represents a pivotal decision-making process for college students, particularly those in the late stages of academic journey. Correspondingly, this research aimed to investigate the impact of financial rewards, job market considerations, work environment, professional training, Sharia accounting knowledge, and spirituality on accounting students' career interest in becoming Sharia auditors. The research population comprised accounting students from various Indonesian universities, with a sample size of 532 respondents. The purposive sampling technique administering Google Forms was employed for data collection. Subsequently, hypothesis testing was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings revealed that financial rewards and job market considerations did not impact accounting students' career interest in becoming Sharia auditors. On the other hand, work environment, professional training, Sharia accounting knowledge, and spirituality significantly positively impacted accounting students' career interest in becoming Sharia auditors. The present research distinguished itself from previous relevant works by providing a more specific analysis of the variables affecting the career preference of accounting students toward Sharia auditing. Additionally, the study expanded the population scope and sample representation by involving accounting students from various universities across Indonesia.

**KEYWORDS**

Financial Rewards, Job Market Considerations, Work Environment, Professional Training, Knowledge, Spirituality.

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### 1. Introduction

#### 1.1 Background of the Study

Accounting and auditing fields are projected to witness significant job growth, with their occupations anticipated to be among the top-ranking careers from 2012 to 2022 (U.S. Department of Labor, 2013, as cited in Ahadiat and Martin, 2016). The accounting profession has undergone substantial changes due to globalization (Bourn, 2018, as cited in Amaning, Reindolph, Alexander, and Godfred, 2020). One noteworthy transformation is the adoption of Sharia-based financial accounting systems, prompting a corresponding response in the education sector. Initiatives have been undertaken, including the establishment of academic programs dedicated to enhancing students' knowledge and technical skills in Sharia finance (Candraning and Muhammad, 2017). Numerous universities in Indonesia currently offer programs focusing on Sharia finance in various disciplines, such as finance, accounting, economics, and business management, all grounded in Islamic principles. One career avenue within the field of Sharia finance is pursuing a role as a Sharia auditor. In this regard, an effective Sharia audit framework within Sharia Financial Institutions (SFIs) facilitates the coordination of Sharia practices and minimizes the potential for Sharia non-compliance concerns (Alam, Rahman, Mustafa, Shah, and Hossain, 2019). Hence, Sharia auditors must possess expertise in Islamic religious knowledge and financial disciplines (Fahmi, Alahmadi, Hassan, Karbhari, and Nahar, 2017).

Sharia audit extends beyond the fundamental principles of regular audit and accounting; it incorporates Islamic legal perspectives (Fitriyani and Kusnugroho, 2021). Likewise, Sharia audit plays a pivotal role in SFIs, as each institution is mandated to realize Islamic legal objectives, particularly *maq'asid asy-syariah* (Kooskusumawardani, Nur, and Birton, 2016). Farida and Dewi (2018) highlight the specific oversight of SFIs in Indonesia, conducted by the Sharia Supervisory Board (DPS) and National Sharia Board (DSN). DPS oversees the implementation of agreements (*akad*), ensuring compliance with Islamic principles. Meanwhile, the primary tasks of DSN include examining, investigating, and formulating Sharia principles in the form of fatwas that serve as the foundation or guidance for SFIs' transactional activities. Sharia audit is crucial as it involves DPS and internal auditors, ensuring governance mechanisms to guarantee SFIs' operational compliance and maintain stakeholders' trust (Fahmi et. al. 2017)

The lack of expertise in Islamic economics can lead to challenges in SFIs. An illustrative case is the situation encountered by Bank Syariah Indonesia (BSI), in which they reported an increase in new account claims while a digital forensics audit was ongoing. According to a report from [www.kompas.id](http://www.kompas.id) published on May 25, 2023, BSI initiated a digital forensics audit in response to a cyber attack. The audit was still in progress, and conclusive findings regarding the incident's cause were not yet determined. Overall, banking services were restored to 97% operational capacity, while application functionality reached 95%. The cyber attack prompted numerous complaints as BSI customers experienced transaction difficulties and challenges in using mobile banking. On May 16, 2023, a surge in new account openings was observed compared to the previous day. The Ministry of Communication and Information Technology (*Kemenkominfo*) received examples of data leaks for audit purposes but did not issue recommendations or sanctions. However, administrative fines would take effect in 2024, per Law No. 27 of 2022 on personal data protection.

In a case involving fictitious loans, The Regional Development Bank (BJB) Syariah conducted a specific audit, as reported by [finansial.bisnis.com](http://finansial.bisnis.com), in 2019. Additionally, BJB Syariah reviewed corruption issues related to the disbursement of fake loans to CV Dwi Manunggal Abadi and PT Hastuka Sarana Karya (HSK). Consequently, the police named Yocie Gusman, the former CEO of BJB Syariah, as a suspect. He was suspected of having participated in a manipulation scheme (corruption) to provide loans to borrowers on behalf of PT HSK between 2014 and 2016. It was done while failing to meet the credit granting requirements as the head of PT HSK in the search for financing loans amounting to Rp.548 billion. Furthermore, another relevant issue was Deloitte company's involvement in the 1Malaysia Development Berhad (1MDB), as reported by [www.cnbcindonesia.com](http://www.cnbcindonesia.com) in 2019. Despite anomalies found in its audit of Bandar Malaysia Sdn Bhd and its holding company, 1MDB Real Estate Sdn Bhd, spanning the years from 2015 to 2016, Deloitte was found to have violated its legal obligations. As a result, on January 30, 2019, Malaysia's securities regulator fined Deloitte for these violations related to a *sukuk* (Islamic financial certificates) program worth 2.4 billion ringgit, or approximately Rp.8.2 trillion, executed by the company associated with the group and issued by 1MDB.

Candraning and Muhammad (2017) posit that fresh accounting graduates have several future career alternatives, including (1) pursuing a Master's degree, (2) entering the workforce directly, or (3) continuing their education with a professional accountant certification. Nevertheless, students need to comprehend what they are learning, how long the material will be studied, and when to seek help to avoid issues such as stress, depression, anxiety, and concerns about the future (Johnson, Gitay, Abdel-Salam, BenSaid, Ismail, Naji Al-Tameemi, Romanowski, Kazem Al Fakih, and Al Hazaa, 2022). Putra, Gusti, Made, and Ketut (2020) define interest or inclination as motivation based on post-comparison, consideration of needs, observation, and identification of one's desires. According to Nguyen, Huu, Ngoc, Dai, Thi, and Duy (2023), it is a prerequisite in career choice, characterized as an emotion that elicits interest and inquisitiveness. The necessity for Sharia financial accounting in Indonesia stems from (1) the demand to implement Islamic principles and (2) the need arising from the rapid growth of Sharia financial transactions (Candraning and Muhammad, 2017). Leny, Febri, Nurul, and Zattul (2019) argue that while the Sharia financial sector has elevated the Sharia finance industry in Indonesia, this development lacks support from competent Sharia human resources.

Factors influencing individual career interests are categorized into two groups: (1) internal factors and (2) external factors. Karlsson and Noela (2020) note that internal components refer to the satisfaction derived from specific activities unaffected by external variables. Likewise, Ng, Lai, Su, Yap, Teoh, and Lee (2017) highlight intrinsic motivation as activities or tasks that bring personal satisfaction. Intrinsic factors play a role in shaping the choices of accounting students, involving internal factors such as job satisfaction (Purohit, Jayswal, and Muduli, 2020), creative opportunities, autonomy (Dalci, Arasli, Tümer, and Baradarani, 2013), intellectuality, and a challenging and dynamic work environment (Demagalhaes, Wilde, Lisa, and Eide, 2011). In addition, Candraning and Muhammad (2017) assert that spirituality is another consideration in career decision-making. Individual beliefs can guide behavior in determining aspects related to trusted thoughts. In this regard, Owusu, Obeng, Ofori, Ossei Kwakye, and Bekoe (2018) identify intellectually challenging work, advancement opportunities, social standing, and the outlook for future employment as factors influencing career choice interests.

Tetteh, Agyenim-Boateng, Kwarteng, Muda, and Sunu (2022) highlight that external factors encompass the expected results and motivators perceived to arise from choosing a profession in accounting. These elements, originating from outside the individual,

can extrinsically inspire people to choose a profession based on anticipated benefits. Demagalhaes et. al. (2011), state that factors such as starting salary, in-house training opportunities, professional development, and company-supported postgraduate studies influence career preferences. Similarly, Purohit et. al. (2020) identify salary, allowances, job availability, and job opportunities as crucial factors, while Karlsson and Noela (2022) and Owusu, Obeng et, al. (2018) emphasize job availability and employment opportunities.

In this study, the theories incorporated to predict variables affecting accounting students' interest in pursuing a profession as Sharia auditors are the Theory of Human Motivation and the Theory of Expectancy. Robbins, (2016), as cited in Farahdina and Fachriyah (2018), proposes Abraham Maslow's theory, asserting that every human has five hierarchical needs: social, physiological, esteem, security, and self-actualization. Accordingly, Vroom introduced the Theory of Expectancy in 1964, explaining that an individual's ability to act depends on their interest and expectations for a particular outcome (Farahdina and Fachriyah, 2018). Given the rapid growth of technology and industries during the era of globalization, resulting in intense competition for employment (Bhat and Khan, 2022), it is essential to identify the elements that influence accounting students' inclination to choose a profession as Sharia auditors. Thus, the researchers anticipate that the information gathered about variables impacting the career choices of accounting students as Sharia auditors can provide reliable insights. Moreover, this information might assist management in entities, organizations, and governments develop appropriate solutions to mitigate future issues related to factors affecting accounting students' preferences to pursue a profession as Sharia auditors.

### **1.2 Statement of the Problem**

This study sought to address the following question:

To what extent do financial rewards, job market considerations, work environment, professional training, Sharia accounting knowledge, and spirituality impact the interest of accounting students to pursue a profession as Sharia auditors?

### **1.3 Objective of the Study**

The objective of this research is as follows:

To obtain empirical evidence on the impact of financial rewards, job market considerations, work environment, professional training, Sharia accounting knowledge, and spirituality on the interest of accounting students to pursue a profession as Sharia auditors.

### **1.4 Formulation of Hypothesis**

To address the aforementioned issues, this research proposed the following hypotheses:

- H1: Financial rewards impact the interest of accounting students to pursue a profession as Sharia auditors.
- H2: Job market considerations impact the interest of accounting students to pursue a profession as Sharia auditors.
- H3: Work environment impacts the interest of accounting students to pursue a profession as Sharia auditors.
- H4: Professional training impacts the interest of accounting students to pursue a profession as Sharia auditors.
- H5: Sharia accounting knowledge impacts the interest of accounting students to pursue a profession as Sharia auditors.
- H6: Spirituality impacts the interest of accounting students to pursue a profession as Sharia auditors.

### **1.5 Significance of the Study**

The outcomes of this research are anticipated to be beneficial for various stakeholders, including:

- a. **Government Benefits:** This research can serve as a valuable tool for evaluation and review to advance the Sharia economic sector in Indonesia. In this context, the findings can be utilized as a foundation for improving variables impacting accounting students' interest in becoming Sharia auditors. Likewise, it can contribute to the growth of the potential Sharia economic sector, leading to societal prosperity.
- b. **Researcher Benefits:** This study serves as a wellspring of insights, experiences, and new learning regarding variables impacting accounting students' interest, specifically in the context of Sharia auditors in Indonesia. Moreover, understanding how to enhance the interest in pursuing a career as a Sharia auditor can potentially elevate the quality of Sharia-compliant financial institutions in Indonesia. Similarly, this study can serve as an additional point of information for forthcoming investigations.
- c. **Literature Development Benefits:** This research can significantly enhance the quality of literature and support the development of theories. In this regard, the findings can serve as a foundation for subsequent research, delving deeper into the correlations and impacts of financial rewards, job market considerations, work environment, professional training, Sharia accounting knowledge, and spirituality on accounting students' interest in becoming Sharia auditors.

## **1.6 Scope and Delimitations of the Study**

This research determined the correlation between financial rewards, job market considerations, work environment, professional training, Sharia accounting knowledge, spirituality, and the interest of accounting students to pursue a profession as Sharia auditors. The study employed a population of accounting students distributed across various universities in Indonesia, categorized into three time zones: *WIB* (Western Indonesian Time), *WITA* (Central Indonesian Time), and *WIT* (Eastern Indonesian Time). The inclusion criteria for this research were accounting students who were studying or had completed auditing and Sharia accounting courses at universities in Indonesia.

## **2. Review of Literature**

### **2.1 Review of Related Literature**

#### **2.1.1 Financial Rewards**

Financial rewards refer to compensation commonly utilized as remuneration for one's services, efforts, and contributions, as well as profits provided to others in the form of employment agreements (Setianto & Harahap, 2017). According to Farahdina and Fachriyah (2018), the Theory of Expectancy explains that motivation in individuals stems from the desire to achieve specific outcomes, encompassing three interrelated connections: the relationship between effort and performance, the relationship between reward and performance, and the relationship between reward and personal goals. The selection of a career path by accounting students is often grounded in a strong focus on financial rewards, supported by the Theory of Human Motivation, in which financial rewards serve as a significant motivator for career choices (Farahdina and Fachriyah, 2018). Additionally, indicators of financial rewards include initial salary and financial resources (Nguyen et. al. 2023), high salary (Ng et. al. 2017), obtaining professional qualifications, and securing good short-term and long-term income (Bhat and Khan, 2022). Cahyadi, Andayani, and Suryaningrum (2019) discovered that, on average, students aspired to higher initial incomes and anticipated rapid income growth. Likewise, Farahdina and Fachriyah (2018) highlighted that accounting students' preference to pursue a profession as auditors within the public accounting firm was positively influenced by financial rewards, which were the most significant factor in determining their paths (Bhat and Khan, 2022). Moreover, Tiara, Cris, and Rachmat (2023) noted that financial rewards affected the tendency of accounting students to pursue a profession as auditors, while Tetteh et. al. (2022) identified high income and financial incentives driving students to consider accounting careers. Conversely, Widi and Wijayanti (2015) uncovered that the selection of a career path by undergraduate accounting students, specifically as public accountants, was not significantly influenced by salary factors. Asriyati (2020) also supported the idea that salary considerations did not affect the desire to become an accountant.

#### **2.1.2 Job Market Considerations**

Job market considerations encompass the stability of employment, a conducive internal and external work environment, supportive colleagues, and promotional opportunities (Candraning and Muhammad, 2017). These concerns are evaluated through two affirmations: (1) job security and (2) accessibility to employment (Cahyadi et. al. 2019). Furthermore, job market considerations serve as a variable that can affect students' interest in pursuing a career as Sharia auditors. With the expanding Sharia financial sector in Indonesia, there is a rising need for professionals such as auditors, accountants, and experts in the field of Sharia to comprehend Sharia finance. Consequently, numerous job opportunities open up for individuals to choose a career in Sharia finance, either as a Sharia accountant or auditor, aligning with the Theory of Expectancy. Fresh graduates consistently pay attention to job market considerations to make career choices, especially due to the deteriorating economic conditions and challenges in securing employment. This circumstance is in line with the Theory of Human Motivation, in which fresh graduates consider the potential long-term and short-term opportunities presented by the job market. In this regard, indicators of job market considerations include high demand for skilled human resources (Nguyen et. al. 2023), availability of good jobs along with numerous opportunities (Ng et. al. 2017), job availability and security (Dalcı et. al. 2013), interest in accounting and stable employment (Bhat and Khan, 2022), good job prospects (Dalcı and Özyapıcı, 2018), career choice flexibility (Demagalhaes et. al. 2011), and limited job opportunities (Hejazi and Bazrafshan, 2013). In this context, Bhat and Khan (2022) uncovered a significant correlation between job market considerations and the aspirations of accounting students to embark on a professional path. Vu (2020) also suggested that job opportunities influenced students' career choices. Likewise, Candraning and Muhammad (2017) revealed a significant positive impact of job market considerations on students' interest in working in Sharia financial institutions. Kevy, Febriansyah, and Wibisono (2022) also revealed a significant positive impact of job market considerations on the inclination of accounting students towards a career in public accounting. However, Hendro and Carolina (2016) found that job market considerations did not significantly positively influence students to gravitate towards a profession in public accounting. Moreover, Widi and Wijayanti (2015) observed that the decisions made by undergraduate accounting students regarding their career path as public accountants were not substantially affected by factors related job market considerations.

#### **2.1.3 Work Environment**

Farahdina and Fachriyah (2018), define the work environment as the conditions encompassing job nature (such as frequent overtime and routine attractiveness), employee competitiveness, and work-related stress. In the context of the Theory of Human Motivation, individuals must have a safe, comfortable, and protected environment free from hazards. In

addition, the work environment is intricately connected to job types and the work setting, supported by the Theory of Expectancy (Farahdina and Fachriyah, 2018). Key indicators of the work environment include safety, dynamism, and professionalism, which are integral for future career positioning across various fields (Nguyen et. al. 2023). Moreover, career flexibility options (Dalci et. al. 2013), routine, attractiveness, overtime frequency, employee competition, and experienced pressure (Bhat and Khan, 2022) are also considered substantial. Office atmosphere, staff friendliness, position, promotion timeline (Abdullah and Zakaria, 2006), job satisfaction, and work experience (Van Zyl and de Villiers, 2011) are additional variables affecting the work environment. The impact of job satisfaction and work experience is further emphasized practically, including prior work experiences (Dalci and Özyapici, 2018). In this regard, the absence of undue disturbances in the workplace and a mutually respectful work environment are highlighted (Ahmad and Al-Aidaros, 2015). Besides, opportunities for gaining experience in a challenging work environment are stressed (Demagalhaes et. al. 2011). Candraning and Muhammad (2017) found that the work environment significantly and positively affected the inclination of students towards pursuing careers in Sharia financial institutions. Similarly, Farahdina and Fachriyah (2018) established a positive impact of the work environment on the choice of a profession as an auditor in a Public Accounting Firm (*KAP*). Kevy et. al. (2022) also discovered a significant positive impact of the work environment on the preference of accounting students to pursue a profession as the public accountant. Bhat and Khan (2022) further revealed that the work environment had a considerable impact on the professional path of accounting students. On the contrary, Widi and Wijayanti (2015) found that the work environment did not have a significant influence on the career decisions of undergraduate accounting students aspiring to become public accountants. Similarly, Dian and Ardin (2011) concluded that the work environment did not significantly affect the professional path of accountants.

#### **2.1.4 Professional Training**

Professional training is essential for individuals aspiring to become proficient public accountants capable of conducting audits effectively. Hence, merely relying on formal education is insufficient; hands-on experience in the industry, coupled with an adequate amount of time spent actively working, is crucial (Widi and Wijayanti, 2015). According to Cahyadi et. al. (2019), professional training encompasses activities related to enhancing an individual's skills and abilities, evaluated through four key questions: pre-job training, professional activities, routine work, and work experience. Drawing from the Theory of Human Motivation, it is emphasized that individuals need to develop their talents and potential. The acquired proficiency can assist in achieving optimal performance. Thus, professional training, as a form of education provided to employees, aims to develop and enhance skills, ultimately improving performance and effectiveness in goal attainment. This concept aligns with the Theory of Expectancy theory (Farahdina and Fachriyah, 2018). Indicators of professional training include ease of development and promotion (Nguyen et. al. 2023), professional bodies and qualifications for accounting students Ng et. al. (2017), and the necessity for accounting and Sharia qualifications for Sharia auditors (Nor and Shafii, 2014), Considerations for study time (Dalci et. al. 2013), case studies, seminars, and workshops (Bhat and Khan, 2022), as well as the proficiency of Sharia auditors in banking operations and financing products, demonstrating professionalism and an objective approach (Ahmad and Al-Aidaros, 2015), are also integral aspects. Other professional influences comprise the impact of the required study duration (Van Zyl and de Villiers, 2011). Moreover, opportunities for in-house training and professional development, assistance for CPA Exam preparation (fee reimbursement and post-graduation bonuses), and company-supported postgraduate studies (Demagalhaes et. al. 2011) further contribute to the discussion. Farahdina and Fachriyah (2018) highlighted the positive impact of professional training on the career decisions of accounting students, particularly in selecting the path of becoming auditors in the Public Accounting Firm (*KAP*). Similarly, Widi and Wijayanti (2015) emphasized the significant positive influence of professional training on the career choices of undergraduate accounting students aspiring to become public accountants. Tiara et. al. (2023) further affirmed that professional training affected the preference of accounting students toward the auditor profession. In contrast, Muhammad and Syaiful (2016) discovered a negative correlation between career choices and professional training.

#### **2.1.5 Sharia Accounting Knowledge**

Hatane, Felicia, Fannie, Samuel, and Yenni (2021) perceive formal learning as continuous and structured education. It differs from non-formal learning, which encompasses education components but is not explicitly defined as formal education. Informal learning, on the other hand, occurs spontaneously and often stems from experiences and everyday life. In a broader context, the educational system aims to enhance learners' insights, skills, and competencies to produce competitive graduates (Hatane et. al. 2021). Cahyadi et. al. (2019) reinforce the Theory of Human Motivation, viewing human needs as hierarchical—ranging from physiological to safety, social, esteem, and self-actualization. According to Leny et. al. (2019), Sharia accounting knowledge is a prerequisite for deciding whether students may pursue a career in Sharia financial institutions. In this regard, Trivellas, Kakkos, Blanas, and Santouridis (2015) argue that employees with high-level general competencies might demonstrate better work outcomes. According to the second tier of the Theory of Expectancy—performance-reward relationship—individuals with good job performance can receive compensation commensurate with specific job outcomes. Furthermore, Sharia accounting knowledge can be measured using indicators such as awareness related to the term 'Sharia audit,' the differences between Sharia and conventional audits, the scope of Sharia audits, and the time frame for conducting

Sharia audits (Nor and Shafii, 2014). Hence, Sharia auditors exhibit strong knowledge of the learning material, emphasizing the significance of knowledge and skills in Sharia audit to enhance education in Sharia finance (Ahmad and Al-Aidaros, 2015). Likewise, formal education costs and duration are also considerations in this context (Dalci and Özyapici, 2018). According to Nurhalima, Idris, and Thanwain (2020), having knowledge of Sharia accounting had a significant impact on the inclination of students to seek employment in Sharia financial institutions. Tiara et. al. (2023) also demonstrated that competence or knowledge significantly influenced accounting students' tendency towards becoming auditors. Vu (2020) argued that students' intellectual capabilities affected their professional path. Hence, accounting education significantly affected students' interest in becoming professional accountants (Putra Rianto, Gusti, Made, & Ketut, 2020). However, Leny et. al. (2020) contradicted this finding, stating that Sharia accounting knowledge did not have a significant effect on accounting students' interest to pursue a profession in Sharia financial institutions. Similarly, Mbawuni and Nimako (2015) found that accounting knowledge did not have a substantial predictive effect regarding students' career aspirations.

### **2.1.6 Spirituality**

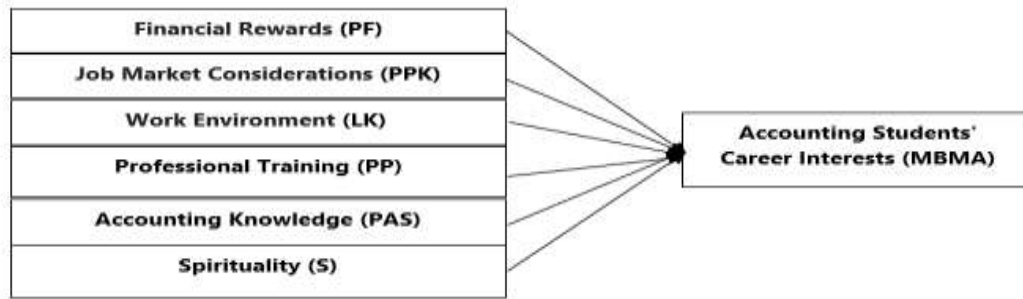
As a social norm, spirituality acts as a primary social mechanism to govern individuals' beliefs and behaviors (Ratna Sari, Annisa, Mimin, and Azizah 2021) Nonetheless, the influence of religious customs on personal beliefs and choices is also observed (Elnahass Salama, and Yusuf 2022). In a broader spectrum, spirituality is often defined in terms of one's degree of religious devotion (Abou-Youssef Kortam, Abou-Aish, and El-Bassiouny 2015, as cited in Candraning and Muhammad, 2017). It is not a continuous process but rather a stage in which an individual's belief background is critically examined, leading to actions when making decisions about one's beliefs (Candraning and Muhammad, 2017). According to Cahyadi et. al. (2019), referring to the Theory of Human Motivation, human needs are hierarchical, encompassing physiological, safety, social, esteem, and self-actualization needs. The measurement indicators for the spirituality variable include 1) external Sharia auditors examining the activities of Sharia financial institutions to ensure compliance with Islamic principles, 2) the common practice for Sharia auditors heavily relying on advice from the Sharia Supervisory Board (DPS), 3) Sharia auditors avoiding conflicts of interest with anyone in the Sharia financial institution they audit, and 4) Sharia auditors should not have familial relationships with anyone in the Sharia financial institution they audit. Sharia auditors affect the performance of Sharia financial institutions (Ahmad and Al-Aidaros, 2015). Hence, considering faith as a factor in decision-making, religious beliefs impact all aspects of life, involving regular devotion, faith aiding in problem-solving, and the belief that humans are accountable to a higher power (Khalil and Sidani, 2020). Candraning and Muhammad (2017) uncovered that spirituality had a notable and beneficial impact on students' inclination towards pursuing careers in Sharia financial institutions. Additionally, Nurhalima et. al. (2020) discovered that spirituality had a significant and positive impact on students' desire to pursue careers in Sharia financial institutions. On the other hand, Ilter, Gul, and İlayda (2017) identified an inverse relationship between Islamic spirituality and materialism. Likewise, Leny et. al. (2020) found that spirituality did not impact the interest of accounting students towards working in Sharia financial institutions.

## **2.2 Synthesis**

Students represent the prospective generation of a nation, expected to steer it toward a better future. In this context, Indonesian society has the right to feel economic well-being; hence, developing potential sectors is crucial for economic stability. Correspondingly, the abundant population presents both an advantage, with a sizable workforce, and a challenge in unemployment rates. Thus, it is essential to improve students' skills to add value to the competitive job market. The selection of a career path aligned with learners' interests and academic specialization marks the initial phase in career development (Bhat and Khan, 2022). The present research distinguished itself from previous studies in several ways. *Firstly*, it encompassed the entire population of accounting students across various universities in Indonesia. *Secondly*, it utilized 532 primary data points obtained through questionnaires, processed using Partial Least Squares Structural Equation Modelling (PLS-SEM) to elucidate hypotheses. *Thirdly*, the researchers adopted financial rewards, job market considerations, professional training, work environment, Sharia accounting knowledge, and spirituality as independent variables. *Lastly*, the dependent variable being investigated was the interest of accounting students in becoming Sharia auditors. While numerous studies in Indonesia have explored variables influencing the career preferences of accounting students, they have often been limited to regional scopes such as districts, provinces, schools, or individual universities. Consequently, the findings might not accurately depict the overall scenario. Therefore, this research broadened its scope to encompass universities throughout Indonesia, aiming to gain a deeper comprehension of the actual situation and a more specific insight into the career choice of Sharia auditors.

### 2.3 Conceptual Framework

Figure 1. Conceptual Framework



### 3. Research Methods

#### 3.1 Types of Research

The present research employed a quantitative approach. Sugiyono (2019) asserts that quantitative research is employed to investigate a population or sample. This method involves data collection utilizing research instruments, followed by quantitative data analysis with the objective of quantitatively or statistically describing and testing predetermined hypotheses.

#### 3.2 Data Collection Techniques

In this research, data was collected using statements pertaining to variables that could potentially influence the inclination of accounting students to pursue a profession in Sharia auditing. Correspondingly, a questionnaire was distributed to accounting students meeting specific criteria or standards set by the researchers: students in Indonesian universities enrolled in or having completed courses on Sharia accounting and auditing. The questionnaire included statement items associated with the independent variables to be examined, measured using a summated rating scale with respondent choices: strongly agree (SA/5), agree (A/4), neutral (N/3), disagree (D/2), and strongly disagree (SD/1).

#### 3.3 Population and Sample

The population comprised accounting students across Indonesian universities. Sample selection employed a non-probability sampling technique, specifically purposive sampling. The sample was obtained through simple random sampling, in which potential individuals are randomly chosen from a population. The formula employed to determine the required number of sample was derived from Slovin's formula, as cited in Hermawan and Nurlia (2017).

$$n = N / (1 + [N \times e^2]).$$

n = sample size,

N = population size,

e = percentage of allowance for tolerable error.

The population size for this research was determined to be 532 accounting students in Indonesian universities, with a 5% margin of error.

#### 3.4 Data Analysis Techniques

The utilization of Partial Least Squares Structural Equation Modeling (PLS-SEM), a variance-based analysis technique, was employed as the method of data analysis in this study. In this regard, the path analysis approach, widely used in behavioral research, makes PLS a statistical method applicable to models with two or more dependent variables and one independent variable.

### 4. Results and Discussion

#### 4.1 Data Analysis

The data were garnered over one month, resulting in 532 responses from participants across various universities in Indonesia. Most respondents were female (68%), with the predominant age group falling between 17-22 years (44%). Furthermore, most of them held a Bachelor's degree (97%), and a significant proportion were unmarried (94%). Table 1 below provides a comprehensive overview of the demographic data pertaining to the participants.

Table 1. Respondents Demographic

	<b>Descriptions</b>	<b>N</b>	<b>persentase</b>
Genders	Male	171	32%
	Female	361	68%
Ages	17–22 Years-old	235	44%
	23–28 Years-old	287	53%
	29–34 years-old	8	2%
	>35 years-old	2	1%
Educations	Diploma III	6	2%
	Diploma IV	1	1%
	Bachelor	525	97%
Marital Statuses	Married	30	6%
	Unmarried	502	94%

Source: Processed Data, 2023.

Table 2. Model measurement results of validity, *loadings factor*, and reliability.

<b>Constructs</b>	<b>Items</b>	<b>loading factor</b>	<b>Alpha (<math>\alpha</math>)</b>	<b>CR</b>	<b>AVE</b>
Financial Rewards	PF 1	0,823	0,887	0,916	0,687
	PF 2	0,806			
	PF 3	0,719			
	PF 4	0,871			
	PF 5	0,851			
Job Market Considerations	PPK 2	0,796	0,857	0,902	0,697
	PPK 3	0,835			
PPK 4	0,897				
Work Environment	PPK 5	0,807			
	LK 2	0,839	0,859	0,904	0,701
	LK 3	0,818			
LK 4	0,902				
LK 5	0,786				
Professional Training	PP 3	0,802	0,755	0,860	0,671
	PP4	0,832			
	PP 5	0,823			
Accounting Sharia Knowledge	PAS 2	0,785	0,833	0,889	0,667
	PAS 3	0,835			
	PAS 4	0,833			
	PAS 5	0,812			
Spirituality	S 1	0,725	0,802	0,861	0,553
	S 2	0,790			
	S 3	0,750			
	S 4	0,706			
	S 5	0,746			
Accounting Students' Career Interests	MB 1	0,740	0,848	0,887	0,567
	MB 2	0,758			
	MB 3	0,758			



	MB 4	0,745			
	MB 5	0,771			
	MB 6	0,747			

Source: Processed Data, 2023.

Table 3. Discriminant validity

	<b>Work Environment</b>	<b>Professional Training</b>	<b>Accounting Sharia Knowledge</b>	<b>Financial Rewards</b>	<b>Job Market Considerations</b>	<b>Spirituality</b>
Work Environment	0,837					
Professional Training	0,300	0,819				
Accounting Sharia Knowledge	0,105	0,318	0,817			
Financial Rewards	0,763	0,326	0,173	0,829		
Job Market Considerations	0,782	0,280	0,157	0,799	0,835	
Spirituality	0,168	0,331	0,620	0,185	0,175	0,744

Source: Processed Data, 2023.

Table 4. Full collinearity VIFs

<b>Financial Rewards</b>	<b>Job Market Considerations</b>	<b>Work Environment</b>	<b>Professional Training</b>	<b>Accounting Sharia Knowledge</b>	<b>Spirituality</b>
3,284	3,459	3,035	1,256	1,685	1,692

Source: Processed Data, 2023.

Factor loading values are above 0.7, as presented in Table 2, signifying validity. Likewise, the entirety of the data confirms validity, with each indicator surpassing the 0.7 threshold. Discriminant validity was assessed using the HTMT (Heterotrait-Monotrait Ratio) criterion, with a threshold of < 0.90, indicating good discriminant validity. In Table 3, HTMT values < 0.90 indicate that all constructs exhibit good discriminant validity (Karina and Kusumawardhani, 2023). Further evaluation involved comparing the root Average Variance Extracted (AVE) values with inter-construct correlations. Each variable with AVE > 0.5 indicates successful construct validity testing (Hutami, Kholid, and Salsabilla, 2022). As depicted in Table 2, all AVE values exceed 0.50, meeting the specified minimum requirement. Construct reliability is confirmed when composite reliability exceeds 0.7. Accordingly, Table 2 illustrates composite reliability values for all constructs, each surpassing 0.70. These outcomes signify high reliability for all constructs.

Table 4 shows no multicollinearity between indicators and latent constructs, as indicated by Variance Inflation Factor (VIF) values < 5. Overall, the measurement model is both reliable and valid. All construct indicators in Table 2 exhibit Cronbach's Alpha values surpassing 0.70, indicating a high level of reliability.

Table 5. Adj R-Square

<b>Variable</b>	<b>Adj R-Square</b>
Accounting Students' Career Interests	0.628

Source: Processed Data, 2023.

The Adjusted R-Square value in Table 5 indicates that financial rewards, job market considerations, work environment, professional training, Sharia accounting knowledge, and spirituality significantly impacted students' career interest, explaining 62.8% of the observed variance. Meanwhile, the rest 37.2% of the variance can be ascribed to factors beyond the scope of this research.

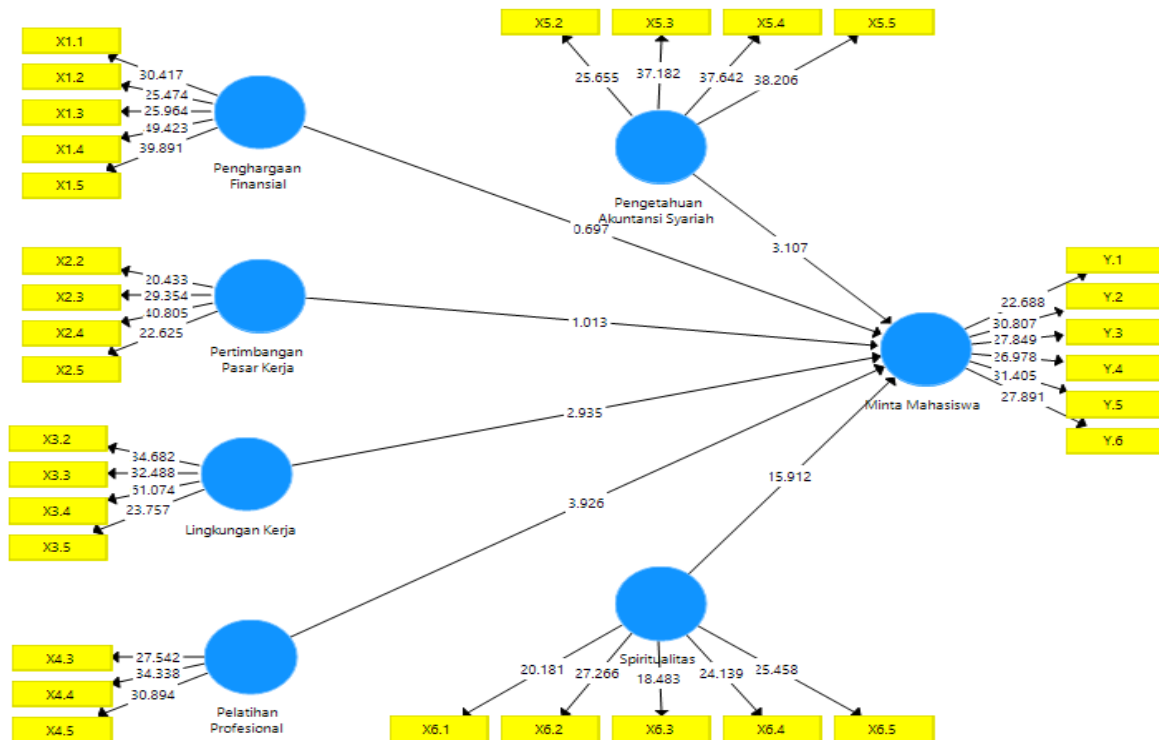
Table 6. Results of Path Coefficients

Hypothesis	Original sample	Standard deviation	t-statistic	p-value	Information
X1 → Y	-0,037	0,054	0,697	0,486	H1 Rejected
X2 → Y	-0,053	0,052	1,013	0,312	H2 Rejected
X3 → Y	0,139	0,047	2,935	0,003	H3 Accepted
X4 → Y	0,133	0,034	3,926	0,000	H4 Accepted
X5 → Y	0,139	0,045	3,107	0,002	H5 Accepted
X6 → Y	0,632	0,040	15,912	0,000	H6 Accepted

Source: Processed Data, 2023.

According to the findings in Table 6, the variables of work environment (X3), professional training (X4), Sharia accounting knowledge (X5), and spirituality (X6) exhibited statistically significant effects ( $p < 0.05$ ) on the inclination of accounting students in becoming Sharia auditors. Conversely, financial rewards (X1) ( $p > 0.05$ ) and job market considerations (X2) ( $p > 0.05$ ) demonstrated no statistically significant impact on the level of interest among accounting students interest in choosing a professional path as Sharia auditors.

Figure 1. PLS Results



Source: Processed Data, 2023.

## 4.2 Discussion

### 4.2.1 The Impact of Financial Rewards on Accounting Students' Career Interest

The variable of financial rewards (X1) yielded a p-value of 0.486, which exceeded the predetermined significance level of 0.05. It implies that accounting students' career interest in becoming Sharia auditors was not impacted by financial rewards, contradicting the initial hypothesis (H1). Therefore, this finding deviated from the predictions of both the Theory of Expectancy and the Theory of Human Motivation. This result aligns with the study by Widi and Wijayanti (2015), in which it was observed that the salary factor did not have a significant influence on the professional decisions of undergraduate accounting students opting for public accounting. Similarly, Asriyati (2020) found that salary did not affect the desire to become an accountant. In the research by Dalci and Özyapici (2018) other material factors related to financial issues, such as the potential for high income, did not correlate with students' intentions to enter the accounting profession. Dian and Ardian (2011) also concluded that financial factors did not affect students' career choices as accountants or in non-accounting roles. This finding can be explained by the similarity in

income or remuneration obtained from Sharia Financial Institutions (SFIs) does not significantly differ from that offered by other profit-oriented institutions. In this regard, even state-owned conventional financial institutions may provide higher income opportunities than SFIs. In the current scenario, job availability and opportunities are scarce and highly competitive due to economic recession, global financial crises, and intense competition among employers seeking potential workforce. These challenges lead fresh graduates to prioritize gaining work experience over financial considerations. Meanwhile, post-graduate students focus on securing employment and accumulating diverse work experiences, considering them bargaining tools for advancing careers to higher levels.

#### ***4.2.2 The Impact of Job Market Considerations on Accounting Students' Career Interest***

The variable related to job market considerations (X2) yielded a p-value of 0.312, which exceeded the predetermined significance level of 0.05. It indicates that job market considerations did not impact accounting students' career interest in becoming Sharia auditors. Hence, this result contradicts the second hypothesis (H2) and diverges from the Theory of Human Motivation. Contrary to expectations, fresh graduates do not consistently factor in job market considerations when selecting a career path. Economic lethargy and difficulty securing employment compel them to focus on the job market in the subsequent year, considering both short-term and long-term prospects and any opportunities available after post-graduation. Thus, job market considerations are not the primary factors affecting the inclination of students in becoming Sharia auditors. The increasing number of Sharia auditors intensifies the competition within this field. Employers, in turn, implement rigorous recruitment processes to acquire quality human resources in the Sharia domain. In line with previous studies, job market considerations did not significantly positively impact students who chose a career as public accountants (Hendro and Carolina, 2016). Likewise, job market considerations did not have a significant impact on career decisions of undergraduate accounting students who aimed to pursue a profession as public accountants (Widi and Wijayanti, 2015). Additionally, the career decisions of accountants were not significantly influenced by job market considerations (Dian and Ardian, 2011). Furthermore, accounting students do not always consider job market considerations in their career choices due to a deteriorating economic situation, the demand to meet financial needs, the necessity to gain work experience, and the difficulty in finding employment. These circumstances result in fresh graduates not always focusing on the job market considerations, both in the immediate future and in the long run. The desire of accounting students to engage in various careers that are essentially inseparable from the field of accounting is also a reason why job market considerations do not influence their career tendencies. Moreover, careers with a higher demand in the job market tend to be more popular than those with smaller job opportunities.

#### ***4.2.3 The Impact of Work Environment on Students' Career Interest***

The variable of work environment (X3) exhibited a p-value of  $0.003 < 0.05$  and an original sample score of 0.139. It indicates that the work environment significantly and positively impacted students' career interest, aligning with the third hypothesis (H3). This finding corroborates the Theory of Human Motivation, emphasizing the necessity for an environment free from hazards, ensuring safety and comfort—a requirement for all individuals. Within the scope of this study, the work environment concept refers to the type of job and working conditions supported by the Theory of Expectancy ((Farahdina and Fachriyah, 2018). Candraning and Muhammad (2017) discovered a significant positive impact of the work environment on students' tendency to work in Sharia financial institutions. Similarly, Farahdina and Fachriyah (2018) found evidence of a favorable influence of the work environment on career choices, specifically in relation to auditors in the Public Accounting Firm (KAP). Kevy et. al. (2022) also observed a significant positive impact of the work environment on the level of interest among accounting students toward the profession of public accountants. Building upon this, Bhat and Khan (2022) highlighted the significant impact of the work environment on accounting students' career choices. Likewise, Owusu, Essel-Anderson, Ossei Kwakye, Bekoe, and Ofori (2018) emphasized that desired working conditions affected students' career preferences. Those opting for a career as a Sharia auditor perceive anything happening in their work environment as a sacrifice. Job nature, competitive intensity, and work pressure are aspects linked to the work environment considered in career decisions of fresh graduate accounting students. Correspondingly, Kevy et. al. (2022) define the work environment as the working conditions associated with job characteristics and workload. Most accounting students comprehend the professional responsibilities of Sharia auditors and the professional pressures they must navigate in their careers.

#### ***4.2.4 The Impact of Professional Training on Students' Career Interest***

The variable of professional training (X4) exhibited a p-value of 0.000, signifying that it was statistically significant at a confidence level of 5% ( $p < 0.05$ ). The original sample score was 0.133, suggesting a positive and significant impact of professional training on students' career interest. This finding aligns with the fourth hypothesis (H4) and is consistent with the principles of the Theory of Human Motivation. Essentially, individuals need to enhance their skills and knowledge continually. Possessing relevant capabilities can assist people in achieving high-performance outcomes. Hence, various professional training aspects, such as pre-employment training, off-site training to enhance professionalism, regular institutional training, and diverse professional experiences, align with the principles of the Theory of Expectancy (Farahdina and Fachriyah, 2018). In the study by Farahdina and Fachriyah (2018), the positive influence of professional training on students' career choices as auditors in the Public Accounting Firm was highlighted.

Similarly, research by Widi and Wijayanti (2015) indicated a significant positive impact of professional training on the job preferences of undergraduate accounting students, specifically as a public accountant. Dian and Ardiani (2011) also revealed that professional training significantly affected the career choices of accountants. Recent research by Tiara et. al. (2023) suggested that the career tendencies of accounting students, especially in selecting a path as an auditor, were influenced by professional training. Furthermore, Cahyadi et. al. (2019) emphasized that professional training was a critical consideration in career choices. Students choosing a path in public accounting perceived their profession as requiring more intensive job training. In contrast, those aspiring to become educators, managers, or government accountants also needed training but with slightly less pressure. Management efforts can enhance the tendency of accounting students to embark on career as Sharia auditors by providing specialized training. Accordingly, it is regarded as a process that enhances employees' capabilities to fulfill job responsibilities according to established standards. Accounting students opting for a profession as a Sharia auditor need specialized training because achieving proficiency in this role goes beyond formal training; it requires practical skills and a commitment to long working hours. Additionally, prior studies indicated a positive correlation between higher educational levels and an increased interest among accounting students to pursue a profession as a Sharia auditor.

#### **4.2.5 The Impact of Sharia Accounting Knowledge on Students' Career Interest**

The statistical analysis revealed that the p-value for Sharia accounting knowledge (X5) was 0.002, which was below the significance level of 0.05. Additionally, the original sample score was 0.139. It suggests that Sharia accounting knowledge exerted a statistically significant positive influence on the preference of students' career, aligning with the fifth hypothesis (H5). This finding resonates with the Theory of Human Motivation proposed by Cahyadi et. al. (2019), which views human needs hierarchically—ranging from physiological to safety, social, esteem, and self-actualization. Supporting this result, Agustini, Idris, and Thanwain (2020) indicated that a substantial impact was observed in students' inclination towards pursuing a profession in Sharia financial institutions due to their proficiency in Sharia accounting. Additionally, Tiara et. al. (2023) highlighted that accounting students' career interest, particularly in the role of auditors, was impacted by their competencies. Vu (2020) emphasized the role of intellectual capabilities in shaping students' career choices. Similarly, Rianto et. al. (2020) highlighted the positive influence of accounting education on students' tendencies to pursue professional accounting careers. Furthermore, the importance of providing students with opportunities for further education is acknowledged by Demel, Mariel, and Meyerhoff (2019). They assert that allowing students to gain work experience while investing in their ongoing education is a prudent strategy in an increasingly volatile job market with rising demands. When successfully implemented, this dual approach is advantageous for companies, presenting clear benefits in an unstable labor market.

#### **4.2.6 The Impact of Spirituality on Students' Career Interest**

The variable of spirituality (X6) yielded a p-value of 0.000, signifying statistical significance at a 0.05 significance level. The original sample point was 0.632, denoting a significant positive impact of spirituality on students' career interest, in line with the sixth hypothesis (H6). These findings align with the Theory of Human Motivation, as proposed by Cahyadi et. al. (2019), which views human needs hierarchically, encompassing physiological, safety, social, esteem, and self-actualization needs. In this regard, individuals with high spirituality tend to adhere to the regulations dictated by their religious beliefs. Building upon this perspective, Candraning and Muhammad (2017) confirmed a significant positive impact of spirituality on students' inclination toward pursuing a profession in SFIs. Similarly, Agustini et. al. (2020) discovered that religiosity significantly affected students' interest in working in SFIs. Ilter et. al. (2017) also identified an inverse relationship between Islamic religiosity and materialism. Accounting students with heightened spirituality were more inclined to choose professions aligned with their spiritual beliefs. Human spirituality is evident across major world religions, emphasizing that each individual is a spiritual being navigating the physical realm as part of their journey. The insights above can serve as valuable input and considerations for SFIs in Indonesia. Hence, accounting students who receive a solid religious understanding can be viewed as an investment in human resources with competence in Sharia, catering to the demands of the Sharia financial market in Indonesia.

### **5. Summary, Conclusions, and Recommendations**

The conclusions drawn from the data analysis and discussions indicate that the work environment, professional training, Sharia accounting knowledge, and spirituality significantly positively impacted accounting students' career interest in becoming Sharia auditors. It further implies that higher levels of work environment, professional training, Sharia accounting knowledge, and spirituality in students result in a higher interest among accounting students in selecting a profession as Sharia auditors. The research also revealed that financial rewards and job market considerations did not exert a significant influence on the preference of accounting students in becoming Sharia auditors. It suggests that higher financial rewards and job market considerations do not influence the career inclination of accounting students toward becoming Sharia auditors.

The practical implications of this study are as follows: (1) it can serve as valuable input for academics in the accounting domain to examine the elements influencing the career interest of accounting students in pursuing Sharia auditing; (2) it is anticipated to provide benefits as a helpful information source for further analysis on similar themes. However, this research had limitations,

including (1) most questionnaires were disseminated among accounting students enrolled in universities located in the western part of Indonesia, resulting in less optimal research coverage. This limitation arose due to the difficulty in finding respondent samples of accounting students in universities in the central and eastern regions of Indonesia; (2) the population and sample of the research were limited to accounting students; (3) the research data source was limited to questionnaire responses; (4) the R-Square of 37.2% indicated that many factors could affect accounting students' career interest in becoming Sharia auditors, suggesting a limitation in the independent variables in this research. Therefore, suggestions for improvement include: (1) future research should involve more respondents in the central and eastern regions of Indonesia to ensure equal distribution of questionnaires across the country; (2) future research is recommended to expand the distribution of questionnaires, reaching beyond accounting students to include educators and practitioners in the field, to obtain more accurate data and broaden the educational background of respondents; (3) future research is suggested to incorporate interview data for a more comprehensive understanding; (4) future research should explore additional aspects that may impact students' perceptions of ethical crises in the accounting profession.

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