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Factors Affecting the Interest of Accounting Students in West Sumatra in Becoming Sharia Auditors

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Abstract: This study aims to examine the influence of Islamic accounting knowledge, social environment, and labor market considerations on the interest of accounting students in West Sumatra to become Islamic auditors. The sampling technique used was convenience sampling, with 427 respondents obtained. The results of the study indicate that Islamic accounting knowledge and social environment do not have a significant influence on the interest of accounting students to become Islamic auditors. Meanwhile, labor market considerations and religious considerations have a positive influence on accounting students' interest in becoming Sharia auditors. The practical implications of this study include the need for universities, professional associations, and related institutions to provide learning opportunities for students regarding Sharia auditing, in order to improve the competence of future Sharia auditors.

Keywords: Sharia Auditor, Sharia Accounting Knowledge, Social Environment, Labor Market, Religious.

INTRODUCTION

The Islamic finance industry is one of the fastest-growing segments in the global financial system (Asian Development Bank, 2021). In 2023, global Islamic financial assets grew by 11% to USD 4.9 trillion from USD 4.4 trillion in 2022 (AAOIFI, 2024). The Islamic finance industry worldwide requires governance systems and assurance mechanisms that can ensure compliance with Sharia principles while also meeting international standards for financial reporting and transparency (Guidelines, 2023). This rapid and sustained growth creates new challenges in terms of governance and compliance that require strong audit and assurance systems (Ernst & Young, 2024). This has resulted in a high demand for competent Sharia audit professionals to ensure Sharia compliance and provide quality assurance for the operations of Islamic financial institutions (PwC, 2024).

In this context, the interest of accounting students in pursuing a career as a Sharia auditor becomes a critical factor that determines the availability of high-quality human resources in the future. Febriliani (2024) and Yusuf et al. (2024) conducted research on several key factors influencing career interest in the Sharia sector, one of which is knowledge of Sharia accounting, where their studies showed a consistently positive role in shaping students' career interest in

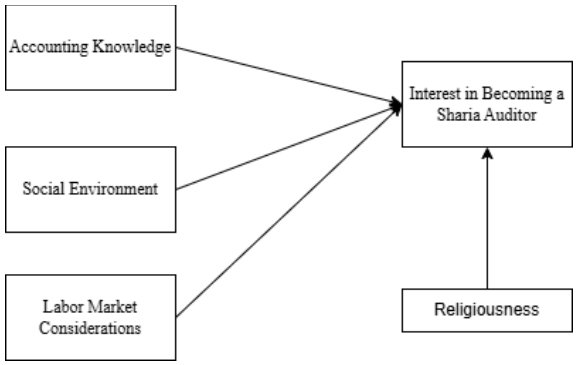
the Islamic finance sector. Tou & Aisyah (2020) also showed consistent positive findings regarding the influence of the social environment on career interest in the Sharia sector. Marfuah et al. (2023) showed that labor market considerations do not influence students' interest in working in Islamic institutions, whereas Alfitri (2024) found different results where labor market considerations have a positive influence. Another factor that can influence students' interest in determining their career as a Sharia auditor is religiosity, which also plays an important role in this context. Research conducted by Febriliani (2024), Auwldhani & Handayani (2023) also shows that religiosity is a factor influencing a person's desire in determining their career.

Thus, this study aims to measure and analyze the magnitude of the influence of knowledge of Sharia accounting, labor market considerations, and social environment on the interest of accounting students in West Sumatra in becoming Sharia auditors, with religiosity as a control variable.

METHODS

This study uses a quantitative research method. The sampling technique used was convenience sampling. This study employed a data collection technique through questionnaires obtained from online questionnaires (using Google Forms) distributed through WhatsApp groups, other social media, and offline questionnaires to undergraduate Accounting students at universities in West Sumatra. To determine the number of samples in this study, the author referred to Hair's approach which suggests that the number of indicators used should be multiplied by a factor of 5 to 10 (Hair et al., 2006). Considering that this study uses 21 indicators, the representative sample size is around 210.

The conceptual framework in this study illustrates the relationship between knowledge of Sharia accounting, social environment, labor market considerations, and religiosity on the interest of accounting students in West Sumatra in becoming Sharia auditors.



Source: Researcher (2025)

Figure 1. Framework

RESULTS AND DISCUSSION

The sampling technique used was the convenience sampling method, where this method is a non-probability method in which respondents are selected based on ease of access, availability, and willingness of respondents to participate in this study.

Table 1. Questionnaire Distribution Data

Description	Number	Percentage
Number of questionnaires distributed	436	100
Number of questionnaires not returned	(0)	(0)
Number of damaged questionnaires	(9)	(2,06)

Number of questionnaires processed	427	97,94

Source: Researcher

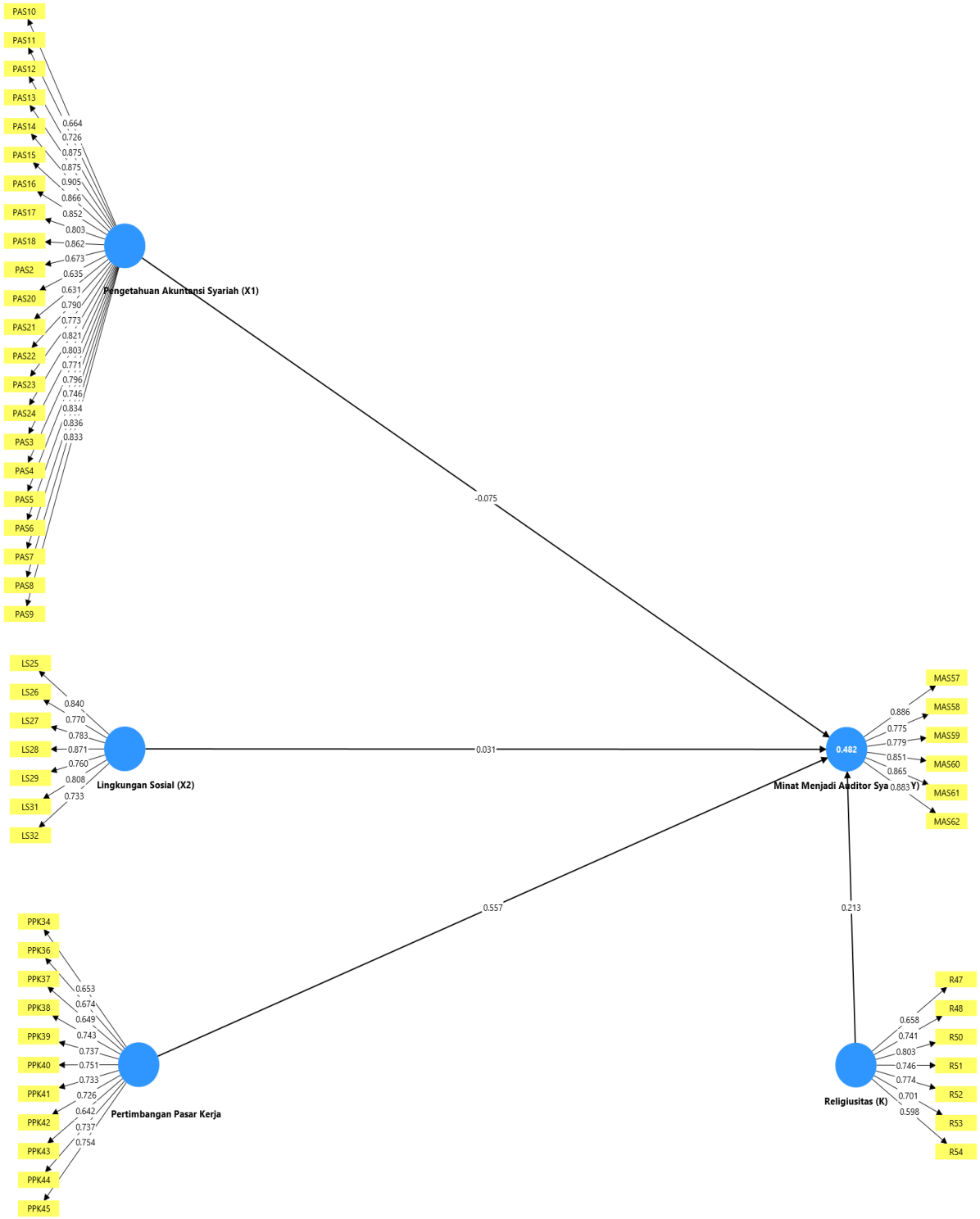
In Table 1, it can be seen that the number of questionnaires distributed was 436 copies to accounting students of both D3 and S1 Accounting programs at universities in West Sumatra. However, there were 9 questionnaires (2.06%) that did not meet the eligibility criteria to be further processed. The ineligibility of these questionnaires was caused by several factors, including incomplete responses to several important question items and inconsistent answer patterns, which indicated that respondents were not serious in completing each question item. Therefore, after the data selection and cleaning process, there were 427 respondents (97.94%). This number far exceeds the minimum required sample size, which is 210 respondents.

Table 2. Respondent Demographics

Description	Frequency	Percentage
Gender		
Male	80	18,7
Female	347	81,3
Religion		
Islam	426	99,8
Catholic	1	0,2
Institutional Affiliation		
Universitas Andalas (UNAND)	64	15
Universitas Negeri Padang (UNP)	76	17,8
Universitas Putra Indonesia (UPI)	10	2,3
Politeknik Negeri Padang (PNP)	23	5,4
Universitas Islam Negeri (UIN) Imam Bonjol Padang	70	16,4
Universitas Islam Negeri (UIN) Sjech M. Djamil Djambek Bukittinggi	106	24,8
Universitas Dharma Andalas (UNIDHA)	75	17,6
Universitas Bung hatta	3	0,7
Total	**427**	**100**
Faculty		
Economics and Business	427	100
Department		
D3 Accounting	3	0,7
Bachelor of Accounting	424	99,3
Cohort		
2021	13	3,04
2022	120	28,1
2023	124	29,04
2024	140	32,79
2025	30	7,03

Source: Data Processing (2025)

In the table above, it was found that most respondents were female (81.3%). From the survey results that had been conducted, it was found that 99.8% of the respondents were Muslim and 0.2% were Catholic. From the distributed respondent data, 427 respondents were obtained, consisting of students from 9 universities in West Sumatra.



Source: Researcher

Figure 2. Measurement Model Framework

Each research variable used has been measured with appropriate statements. This is evidenced by outer loading values > 0.70. However, for statements with values > 0.50, the researcher decided to retain them. This decision is based on Hair et al. (2017), which states that an indicator is considered valid if it has an outer loading value > 0.70. However, if the outer loading value is between 0.5 and 0.7, it can still be accepted provided that the indicators are theoretically important and the construct's AVE (Average Variance Extracted) is already >

0.50. This shows that the construct is able to explain more than 50% of its indicators collectively, so it can be said that the construct has adequate validity.

Reliability Test Results

Table 3. Reliability Test Results

	Cronbach's alpha	Composite reliability (rho_c)	Average variance extracted (AVE)
Interest in Becoming a Sharia Auditor (Y)	0.916	0.935	0.707
Knowledge of Sharia Accounting (X1)	0.972	0.974	0.630
Social Environment (X2)	0.911	0.924	0.634
Job Market Considerations (X3)	0.901	0.918	0.505
Religiousness (K)	0.845	0.882	0.519

Source: Data Manager (2025)

All research variables show a very good level of reliability. This can be seen from the Cronbach's Alpha values >0.70, with a range of values between 0.844 and 0.972. The composite reliability results also show strong consistency across all research constructs with values ranging from 0.882 to 0.974. All variables have composite reliability values that far exceed the required minimum of >0.70. Meanwhile, the evaluation of convergent validity through AVE shows that most variables meet the required criterion of >0.5.

Discriminant Validity

Table 4. Heterotrait-Monotrait Ratio (HTMT) Discriminant Validity Results

	LS (X2)	Minat (Y)	PAS (X1)	PPK (X3)	R (K)
Social Environment (X2)					
Interest in Becoming a Sharia Auditor (Y)	0.044				
Knowledge of Sharia Accounting (X1)	0.807	0.074			
Job Market Considerations (X3)	0.051	0.728	0.060		
Religiousness (K)	0.093	0.543	0.075	0.572	

Source: Data Manager (2025)

Based on the table above, it can be seen that all variable values are already far below the heterotrait-monotrait ratio threshold of 0.90. This indicates that each construct in this research model already has very good discriminant validity.

Table 5. Multicollinearity Test Results

	VIF	Description
Social Environment (X2) -> Interest in Becoming a Sharia Auditor (Y)	2.360	Good
Knowledge of Sharia Accounting (X1) -> Interest in Becoming a Sharia Auditor (Y)	2.352	Good
Job Market Considerations (X3) -> Interest in Becoming a Sharia Auditor (Y)	1.353	Good
Religiosity (K) -> Interest in Becoming a Sharia Auditor (Y)	1.359	Good

Source: Data Manager (2025)

In Table 5, it can be seen that the multicollinearity testing that has been conducted shows that all variables used have VIF values ranging from 1.353 to 2.360. These values are still below the commonly used tolerance limit of 10. The results of this analysis indicate that no

multicollinearity symptoms were found in the tested model, so the relationships among the independent variables do not significantly influence each other. Thus, all variables are appropriate to be included in the next stage of analysis.

Inner Model Analysis
Model Goodness Fit Test

Table 6. Results of the Coefficient of Determination Analysis

	R-square	R-square adjusted
Interest in Becoming a Sharia Auditor (Y)	0.482	0.477

Source: Data Manager (2025)

Based on Table 6 and referring to the criteria of Ghozali (2021), the interpretation of the R-Square value of 0.482 falls between 0.33 and 0.67, so it can be categorized that this research model has a fairly good level of predictive power.

Table 7. Hypothesis Testing Results

	Original sample (O)	T statistics	P values	Results
Social Environment (X2) -> Interest in Becoming a Sharia Auditor (Y)	0.031	0.427	0.670	Not Significant
Knowledge of Sharia Accounting (X1) -> Interest in Becoming a Sharia Auditor (Y)	-0.075	1.145	0.252	Not Significant
Job Market Considerations (X3) -> Interest in Becoming a Sharia Auditor (Y)	0.557	13.088	0.000	Significant
Religiosity (K) -> Interest in Becoming a Sharia Auditor (Y)	0.213	3.983	0.000	Significant

Source: Data Manager (2025)

Based on Table 7, the results of the hypothesis testing can be seen. The p-value obtained shows that the resulting values are greater than 0.05. This indicates that the variables of knowledge of Sharia accounting and social environment do not have a significant influence on the interest of accounting students in West Sumatra in becoming Sharia auditors. Meanwhile, labor market considerations and religiosity have a significant influence on the interest of accounting students in West Sumatra in becoming Sharia auditors.

The Influence of Sharia Accounting Knowledge on the Interest of Accounting Students in West Sumatra to Become Sharia Auditors

From the statistical findings obtained for the first hypothesis, the results are quite surprising. This is because logically, knowledge of Sharia accounting should serve as an important foundation for someone who has an interest in becoming a Sharia auditor. However, these findings show that mastery of Sharia accounting knowledge is not sufficient to encourage students to pursue the profession of Sharia auditor. From the perspective of Social Cognitive Career Theory (SCCT), knowledge is one of the components that contributes to the formation of self-efficacy. However, the findings obtained indicate that knowledge cannot directly create strong self-efficacy if it is not accompanied by experience and learning through observation.

The results obtained in the first hypothesis testing stage are supported by Irvandi (2024) and Putra & Rahmi (2024), who show that knowledge of Sharia accounting does not have a significant influence on students' career choices in Islamic financial institutions. This is consistent with research conducted by Budiarsih & Estiningrum (2022) and Alfitri (2024),

which found that knowledge of Sharia accounting does not have a significant influence on students' careers in Islamic financial institutions both empirically and conceptually.

The Influence of Social Environment on the Interest of Accounting Students in West Sumatra to Become Sharia Auditors

Based on the results of testing the second hypothesis, it was found that the social environment does not have a significant influence on the interest of accounting students in West Sumatra in becoming Sharia auditors. The statistical results found show that support, views, and pressure from the social environment—including family, friends, and the surrounding community—do not have a meaningful influence on students' decisions in choosing a career as a Sharia auditor. This is consistent with Social Cognitive Career Theory (SCCT), which suggests that although the environment plays a role in career formation, in this case personal factors such as self-efficacy have a stronger impact than social support or pressure. This belief is formed not from pressure or support from the social environment, but from experiences such as internships in Islamic financial institutions, observation of role models who are successful Sharia auditors, as well as internal motivation derived from the religious values they hold.

The findings obtained in the hypothesis testing stage for the Social Environment variable are supported by the research results of Shavira & Hidayatullah (2024), which state that the Social Environment does not have a significant influence on interest in pursuing a career in Islamic financial institutions. These research findings are also supported by Challen et al. (2023), Yusuf et al. (2022), and Athifah & Adinugraha (2022), which state that the Social Environment factor does not have a significant influence on the interest of Sharia accounting students in pursuing careers in Islamic financial institutions.

The Influence of Labor Market Considerations on the Interest of Accounting Students in West Sumatra in Becoming Sharia Auditors

Based on the statistical results of the third hypothesis, namely labor market considerations, the test results show that labor market considerations have a positive and significant influence on the interest of accounting students in West Sumatra in becoming Sharia auditors. This finding proves that the better the labor market prospects for Sharia auditors, the stronger the students' interest in pursuing a career as a Sharia auditor. From the perspective of Social Cognitive Career Theory (SCCT), this research finding shows a strong influence of outcome expectations, where students choose the profession of Sharia auditor because of the belief that they will obtain job stability, adequate income, and job satisfaction in the future. A strong and promising labor market will increase students' perceived behavioral control regarding their belief in realistic opportunities to become Sharia auditors. Perceived behavioral control refers to the extent to which individuals believe they can control and carry out their career choices according to the resources and opportunities available.

The third finding regarding labor market considerations is supported by research conducted by Febriliani (2024), Norlaela & Muslimin (2022), Ilyasari & Hariyanto (2021), Suyono et al. (2024), and Alfitri (2024), which show that labor market considerations have a significant influence on accounting students' interest in pursuing careers in Islamic financial institutions. This occurs because students tend to be more interested in professions that offer broad job opportunities, stability and job comfort, as well as good career advancement prospects.

CONCLUSION

This study concludes that the interest of accounting students in West Sumatra in becoming Sharia auditors is influenced by labor market considerations and the level of

religiosity. Students' perceptions of job opportunities, comfort, and career paths in the field of Sharia auditing play the strongest role in encouraging accounting students to pursue careers in this field, followed and supported by religious values that guide them toward professions aligned with religious principles. Meanwhile, knowledge of Sharia accounting and the social environment were not proven to have a significant influence on accounting students' interest in pursuing careers in the field of Sharia auditing.

This shows that academic material without reinforcement through information, experience, and influence from the external environment does not lead them to choose careers in the Islamic finance industry. The practical implications of this study include the need for universities, professional associations, and institutions to be more active in promoting career opportunities for Sharia auditors, as well as providing learning and training for students about Sharia auditing in order to improve the competence of future Sharia auditors. Future research may further deepen the understanding of other factors such as extrinsic motivation and internship experience.

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