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Factors Influencing Students' Interest in Pursuing a Career as a Sharia Auditor

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Abstract

This research endeavor seeks to investigate the determinants that shape students' proclivity to pursue a career as a sharia auditor within the context of Islamic Banking students at Sultan Syarif Kasim State Islamic University Riau. The variables under scrutiny encompass audit literacy, comprehension of Islamic banking principles, perceptions regarding the auditor profession, and learning motivation as independent variables, with career interest in the role of a sharia auditor being the dependent variable. This inquiry adopts a quantitative methodology, utilizing a survey instrument for data collection. The total population comprises 371 students, from which a sample of 79 respondents was derived employing the Slovin formula, incorporating a margin of error set at 10%. Data acquisition was facilitated through the distribution of questionnaires, followed by analysis via multiple linear regression techniques. The findings reveal that, when considered collectively, all independent variables exert a statistically significant influence on students' career interest in sharia auditing. In a partial analysis, it is evident that both learning motivation and audit literacy significantly impact career interest, whereas comprehension of Islamic banking and perceptions of the auditor profession do not demonstrate a noteworthy effect. Furthermore, the coefficient of determination (R^2) calculated at 0.682 signifies that 68.2% of the variation in career interest can be elucidated by the variables investigated in this study, while the residual variance is attributable to other external factors not accounted for in the model. These results underscore the assertion that learning motivation emerges as the most preeminent factor affecting students' career interest, augmented by audit literacy as an additional contributing element. Consequently, it is imperative for educational institutions to bolster students' learning motivation and enhance their understanding of sharia auditing to fortify career interest in this domain.

Keywords: *learning motivation, sharia auditor, career interest*

INTRODUCTION

Accounting education in Indonesia is a learning system aimed at equipping students with knowledge and skills in accounting that are relevant to the needs of the professional world (Nanda, Keri, & Jumriani, 2025). Through this education, students are expected to understand the fundamental concepts of accounting and apply them in various economic and financial activities (Sutisman, Pasolo, Noy, Fachril, & Rasyid, 2025). In addition, accounting education also plays an important role in developing professional and competent human resources capable of managing and presenting financial information accurately and responsibly (Silvino Violita & Handarbeni, 2019). With high-quality accounting education, students are expected to be well prepared to pursue various professions related to accounting, one of which is the auditing profession (Marthanu, Sanjani, & Maghfiroh, 2025).

Along with the advancement of accounting science, accounting concepts have also evolved in line with the growth of the Islamic economic system (Puspa, 2024). Accounting is fundamentally a process that includes recording, classifying, and reporting financial transactions aimed at generating information as a basis for economic decision-making (Ndar, Malikah, & Afifudin, 2025).

As the field developed, the concept of sharia accounting emerged, namely the process of recording and reporting financial transactions based on Islamic principles and sharia regulations (Indah, Saputra, Syouqi, & Hendrawan, 2024). The existence of sharia accounting is highly important because Islamic financial systems possess characteristics that differ from conventional financial systems, thereby requiring financial management and reporting mechanisms that comply with sharia principles (Annisa, Afifudin, & Anwar, 2022).

The development of sharia accounting cannot be separated from the rapid growth of the Islamic finance industry in Indonesia in recent years. This is indicated by the increasing number of sharia-based financial institutions, such as Islamic banks, Islamic insurance companies, and various other financial institutions adopting sharia principles (Maulina, 2022).

This condition has led to an increasing demand for professionals who possess a deep understanding of Islamic financial systems (Minardo & Hadiyanti, 2025). Therefore, higher education institutions play a highly crucial and strategic role in producing human resources who not only have a comprehensive understanding of Islamic financial concepts but also possess the capability to professionally and competently implement such knowledge across various continuously developing industrial sectors (Nasution, Kemala, & Al-Amin, 2025).

Auditors are among the professions that play a strategic role in ensuring the transparency and accountability of financial statements within financial institutions (Bakar, 2025). In carrying out their duties, auditors are responsible for examining and evaluating the fairness of an entity's financial statements to ensure compliance with established accounting standards (Abidah, Pratiwi, Albab, & Asiyah, 2024). Particularly in the context of sharia-based financial institutions, the auditor's role expands significantly, as their responsibilities are not limited solely to assessing the fairness of financial statements but also include supervising all financial activities to ensure continuous compliance with applicable sharia principles and regulations (Nugroho, 2024). Therefore, sharia auditors bear a much more comprehensive responsibility in ensuring institutional compliance with accounting standards as well as sharia values simultaneously (Ndar et al., 2025).

Despite the high demand for professionals in the auditing field, the number of public accountants in Indonesia remains relatively low compared to the country's population. This condition indicates that career opportunities in auditing, including sharia auditing, remain widely open for university graduates (Maizelni, Yentifa, & Ihsan, 2023). Nevertheless, not all students are interested in pursuing careers as sharia auditors. This suggests that students' interest in choosing a career as a sharia auditor still requires considerable attention, particularly within higher education institutions that prepare human resources in finance and accounting (Fitriandini, Raguwan, Syifa, Alfarizi, & Mardiana, 2025).

Students' interest in pursuing a career as a sharia auditor does not emerge automatically but is influenced by various factors related to knowledge, perceptions, and individual motivation (Asmaul Husna, 2020). Several factors presumed to influence such interest include audit literacy, understanding of Islamic banking, perceptions of the auditing profession, and students' learning motivation. Audit literacy can provide students with an understanding of the processes and responsibilities of the auditing profession, while knowledge of Islamic banking can enhance students' readiness to work in sharia-based financial institutions (Yusuf et al., 2025). In addition, students' perceptions of the auditing profession and their learning motivation may also influence their future career choices (Rahayuningsih, Khildina, Rusmiyanti, & Suprianik, 2024).

Considering the conditions described above, it is necessary to conduct an in-depth exploration of the factors contributing to students' interest in the sharia auditing profession. This study is designed to explore and analyze various aspects influencing the interest of students from the Islamic Banking Study Program at the State Islamic University of Sultan Syarif Kasim Riau in choosing a career as sharia auditors. Therefore, the findings of this study are expected to provide meaningful contributions to educational institutions, particularly as a basis for improving the quality of the learning process and for producing graduates who possess adequate readiness and competence to actively contribute to the advancement and development of the Islamic finance industry in the future.

METHOD

This study was conducted using a quantitative approach by employing a survey method as the primary instrument for data collection. The population of this study consisted of 271 students enrolled in the Islamic Banking Study Program at the State Islamic University of Sultan Syarif Kasim Riau. From this population, 79 respondents were selected as the sample using the Slovin formula with a 10% margin of error. The sample selection process was carried out based on specific predetermined criteria using purposive sampling techniques (Etikan, 2016).

The data in this study were obtained directly from primary sources, namely the respondents, through a questionnaire instrument based on a Likert scale. This study employed audit literacy (X1), understanding of Islamic banking (X2), perceptions of the auditing profession (X3), and learning motivation (X4) as independent variables, while students' interest in pursuing a career as a sharia auditor (Y) served as the dependent variable.

The collected data were subsequently analyzed using multiple linear regression analysis as the primary statistical technique, aimed at examining the patterns of relationships and measuring the extent of the influence contributed by each variable toward other variables within the framework of the proposed research model (Iqbal, Si, & Si, n.d.).

RESULTS AND DISCUSSION

Research Results

Validity Test

The validity test was conducted to evaluate how well each statement in the questionnaire represented the measured variables. This process was carried out by comparing the calculated r-value with the r-table value. In this study, the r-table value was 0.185, with a total of 79 respondents. If the calculated r-value was greater than the r-table value, the item was considered valid.

No.	Statement	Variable	Validity Test Result	Description
1	I understand the basic concepts of auditing.	X1	0.509	Valid
2	I know the objectives of conducting audits in financial institutions.	X1	0.529	Valid
3	I understand the duties and responsibilities of auditors.	X1	0.535	Valid
4	I know the stages involved in the audit process.	X1	0.642	Valid
5	I understand the basic principles of Islamic banking.	X2	0.602	Valid
6	I know the various products offered by Islamic banks.	X2	0.617	Valid
7	I understand the operational system of Islamic banks.	X2	0.577	Valid
8	I know the differences between Islamic banks and conventional banks.	X2	0.615	Valid
9	The auditing profession is an important profession in financial institutions.	X3	0.585	Valid
10	The auditing profession has good career prospects.	X3	0.636	Valid
11	Auditors have significant responsibilities in maintaining the reliability of financial statements.	X3	0.695	Valid
12	The auditing profession is a professional occupation.	X3	0.639	Valid

No.	Statement	Variable	Validity Test Result	Description
13	I have a strong desire to understand course materials thoroughly.	X4	0.638	Valid
14	I am interested in studying auditing more deeply.	X4	0.662	Valid
15	I make efforts to seek additional information about auditing.	X4	0.697	Valid
16	I am motivated to improve my academic abilities.	X4	0.594	Valid
17	I am interested in pursuing a career as a Sharia auditor.	Y	0.752	Valid
18	I want to study auditing in greater depth.	Y	0.732	Valid
19	I am interested in participating in audit training or certification programs.	Y	0.640	Valid
20	I want to work as an auditor in Islamic financial institutions.	Y	0.796	Valid

Source: Processed Research Data (2026)

The findings of the validity test indicate that all statement items used in this study produced calculated r-values that exceeded the r-table value. In this study, the r-table value was determined based on a total of 79 respondents with a degree of freedom (df) of 77 and a significance level of 10% ($\alpha = 0.10$), resulting in an r-table value of 0.185.

The test results showed that the calculated r-values for each statement ranged from 0.509 to 0.897, which were significantly higher than the r-table value. This indicates that each item had a sufficiently strong correlation with the variable being measured.

More specifically, the findings revealed that most items demonstrated moderate to high correlations (0.50 to 0.70), while several items showed very strong correlations (above 0.80). This suggests that the research instrument was not only capable of accurately measuring the variables, but also possessed good discriminatory power in distinguishing individual responses.

Therefore, all statements included in this research questionnaire were considered valid and met the feasibility criteria for a research instrument. Furthermore, this valid instrument provides assurance that the collected data accurately reflect the actual conditions of the variables related to audit literacy, understanding of Islamic banking, perceptions of the auditing profession, motivation to learn, and interest in pursuing a career as a Sharia auditor.

Based on the overall results, it can be concluded that all questionnaire items were appropriate for use in the subsequent analysis stage, as they fulfilled the validity requirements established in quantitative research.

Reliability Test

No.	Statement	Reliability Test Result	Description
1	I understand the basic concepts of auditing.	0.970	Highly Reliable
2	I know the objectives of conducting audits in financial institutions.	0.968	Highly Reliable
3	I understand the duties and responsibilities of auditors.	0.968	Highly Reliable
4	I know the stages involved in the audit process.	0.968	Highly Reliable
5	I understand the basic principles of Islamic banking.	0.967	Highly Reliable

No.	Statement	Reliability Test Result	Description
6	I know the various products offered by Islamic banks.	0.967	Highly Reliable
7	I understand the operational system of Islamic banks.	0.967	Highly Reliable
8	I know the differences between Islamic banks and conventional banks.	0.967	Highly Reliable
9	The auditing profession is an important profession in financial institutions.	0.966	Highly Reliable
10	The auditing profession has good career prospects.	0.967	Highly Reliable
11	Auditors have significant responsibilities in maintaining the reliability of financial statements.	0.967	Highly Reliable
12	The auditing profession is a professional occupation.	0.967	Highly Reliable
13	I have a strong desire to understand course materials thoroughly.	0.968	Highly Reliable
14	I am interested in studying auditing more deeply.	0.969	Highly Reliable
15	I make efforts to seek additional information about auditing.	0.969	Highly Reliable
16	I am motivated to improve my academic abilities.	0.969	Highly Reliable
17	I am interested in pursuing a career as a Sharia auditor.	0.969	Highly Reliable
18	I want to study auditing in greater depth.	0.969	Highly Reliable

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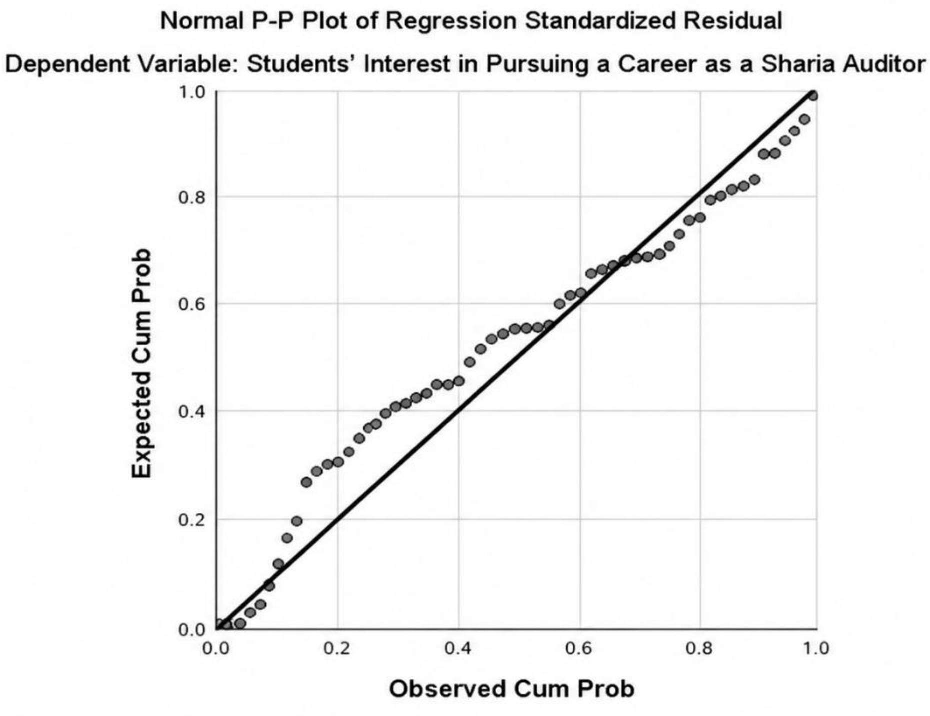
No.	Statement	Reliability Test Result	Description
19	I am interested in participating in audit training or certification programs.	0.968	Highly Reliable
20	I want to work as an auditor in Islamic financial institutions.	0.969	Highly Reliable

Source: Processed Research Data (2026)

The reliability test results indicate that all statement items in this research questionnaire obtained coefficient values exceeding the minimum threshold of 0.60, with values ranging from 0.966 to 0.970. These findings demonstrate that each statement item related to audit literacy, understanding of Islamic banking, perceptions of the auditing profession, learning motivation, and interest in pursuing a career as a Sharia auditor possesses a very high level of internal consistency. Therefore, the research instrument can be considered highly reliable and appropriate for use as a measurement tool in this study.

Normality Test



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Source: Processed Research Data (2026)

Referring to the results of the P–P Plot graph test, the data distribution appears to be spread evenly along the diagonal line. This condition indicates that the residuals in this research model have fulfilled the assumption of normal distribution as required in multiple linear regression analysis.

Classical Assumption Test

1. Multicollinearity Test

The multicollinearity test was conducted to determine whether the independent variables in the regression model were correlated with one another.

Model	Variable	Sig.	Tolerance	VIF
1	Constant	0.033	—	—
	Audit Literacy	0.007	0.509	1.963
	Understanding of Islamic Banking	0.140	0.150	6.648
	Perception of the Auditing Profession	0.515	0.118	8.489
	Learning Motivation	0.000	0.297	3.367

Source: Processed Research Data (2026)

The multicollinearity assessment was conducted to determine the extent to which strong linear correlations existed among the independent variables in the regression model. A regression model is considered free from multicollinearity when the Tolerance value exceeds 0.10 and the Variance Inflation Factor (VIF) remains below 10.

Based on the analytical results, the audit literacy variable obtained a Tolerance value of 0.509 and a VIF value of 1.963. The variable related to the understanding of Islamic banking showed a Tolerance value of 0.150 and a VIF value of 6.648. The variable associated with perceptions of the auditing profession produced a Tolerance value of 0.118 and a VIF value of 8.489, while the learning motivation variable showed a Tolerance value of 0.297 and a VIF value of 3.367.

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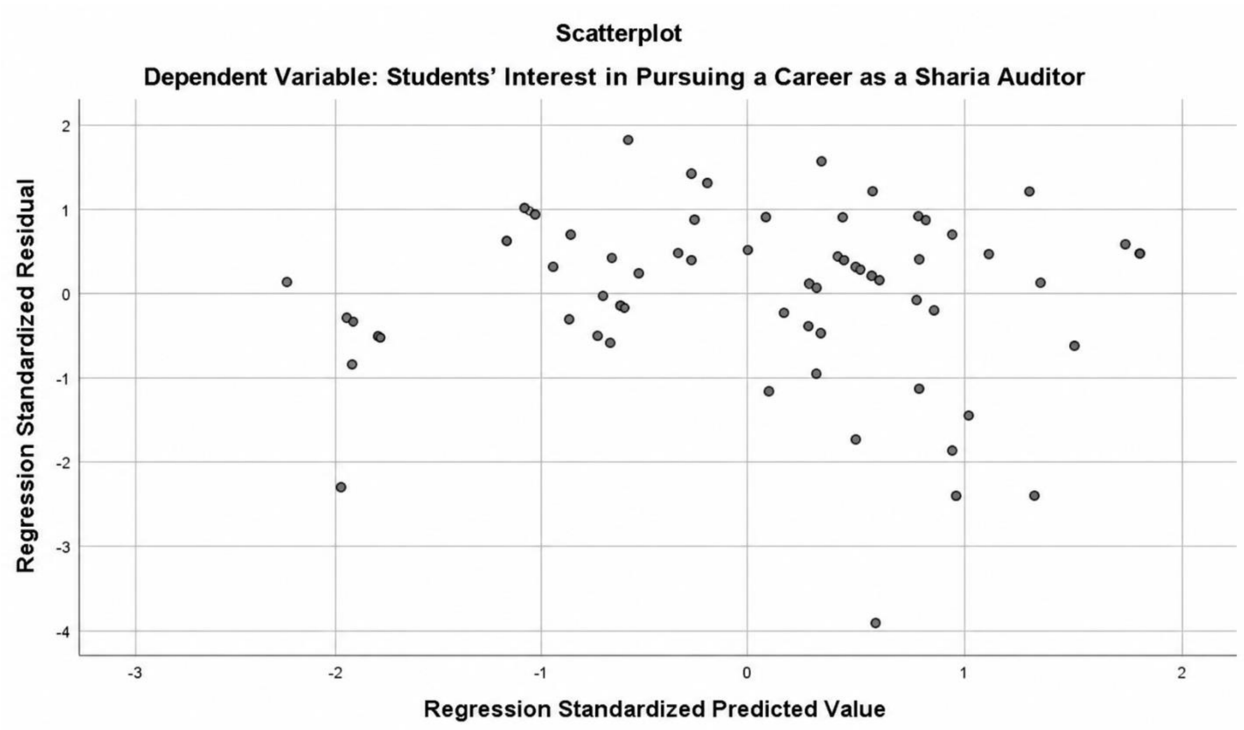
In summary, all variables maintained Tolerance values above 0.10 and VIF values below 10. Although several variables displayed relatively high VIF values, they still remained within the acceptable threshold. Therefore, it can be concluded that the regression model was not significantly affected by multicollinearity problems.

Heteroscedasticity Test

The test used in this study employed the Scatter Plot method.



Source: Processed Research Data (2026)

Based on observations of the scatterplot graph, the data points do not show any structured or systematic pattern and are distributed randomly. This provides empirical evidence that the regression model used in this study does not exhibit heteroscedasticity problems. Therefore, it can be concluded that the model fulfills one of the classical assumptions required in multiple linear regression analysis.

Multiple Linear Regression Test

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.

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		B	Std. Error	Beta		
1	(Constant)	2.153	.991		2.172	.033
	Literasi Audit	.226	.082	.254	2.769	.007
	Pemahaman Perbankan Syariah	-.201	.134	-.252	-1.492	.140
	Persepsi Profesi Auditor	.101	.155	.125	.654	.515
	Motivasi Belajar	.722	.115	.756	6.290	.000

a Dependent Variable: Minat Berkarir Sebagai Auditor Syariah

Source: Processed Research Data (2026)

Based on the results of the multiple linear regression analysis, the following regression equation was obtained:

Y=2.153+0.226X1−0.201X2+0.101X3+0.722X4Y = 2.153 + 0.226X_1 - 0.201X_2 + 0.101X_3 + 0.722X_4Y=2.153+0.226X1−0.201X2+0.101X3 +0.722X4

The constant value of 2.153 indicates that if the variables of audit literacy (X_1), understanding of Islamic banking (X_2), perception of the auditing profession (X_3), and learning motivation (X_4) are equal to zero, then the interest in pursuing a career as a Sharia auditor (Y) would have a value of 2.153.

The regression coefficients for audit literacy, understanding of Islamic banking, perception of the auditing profession, and learning motivation were 0.226, -0.201, 0.101, and 0.722, respectively. These results indicate that increases in audit literacy, perception of the auditing profession, and learning motivation would increase interest in pursuing a career as a Sharia auditor, while an increase in understanding of Islamic banking would tend to decrease such interest.

Based on the results of the multiple linear regression analysis, several interpretations can be drawn as follows:

1. The constant value (2.153) indicates that students' interest in pursuing a career as a Sharia auditor would be 2.153 if the variables of audit

literacy, understanding of Islamic banking, perception of the auditing profession, and learning motivation were all equal to zero.

2. Audit Literacy (X_1) has a regression coefficient of 0.226, indicating that every increase in audit literacy would increase students' interest in pursuing a career as a Sharia auditor by 0.226, assuming the other variables remain constant.
3. Understanding of Islamic Banking (X_2) has a regression coefficient of -0.201, meaning that every increase in the understanding of Islamic banking would decrease students' interest in pursuing a career as a Sharia auditor by 0.201, assuming the other variables remain constant.
4. Perception of the Auditing Profession (X_3) has a regression coefficient of 0.101, meaning that every increase in positive perceptions of the auditing profession would increase students' interest in pursuing a career as a Sharia auditor by 0.101, assuming the other variables remain constant.
5. Learning Motivation (X_4) has a regression coefficient of 0.722, indicating that every increase in learning motivation would increase students' interest in pursuing a career as a Sharia auditor by 0.722, assuming the other variables remain constant.

Hypothesis Testing

1. F-Test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	605.732	4	151.433	39.707	.000
	Residual	282.217	74	3.814		
	Total	887.949	78			

a. Dependent Variable: Minat Berkarir Sebagai Auditor Syariah

b. Predictors: (Constant), Motivasi Belajar, Literasi Audit, Pemahaman Perbankan Syariah, Persepsi Profesi Auditor

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Source: Processed Research Data (2026)

The findings obtained from the ANOVA test revealed an F-calculated value of 39.707 with a significance level of 0.000. When compared with the F-table value at a 10% significance level, which was 2.09, the calculated F-value was substantially higher than the reference value, while the significance level obtained was lower than the critical threshold of 0.10.

This condition clearly confirms that the regression model constructed in this study is statistically feasible and significant. The findings further indicate that the four examined variables—audit literacy, understanding of Islamic banking, perceptions of the auditing profession, and learning motivation—simultaneously have a significant influence on students' interest in pursuing a career as a Sharia auditor.

Coefficient of Determination Test (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.826	.682	.665	1.95288

a Predictors: (Constant), Persepsi Profesi Auditor, Literasi Audit, Pemahaman Perbankan Syariah

b Dependent Variable: Minat Berkarir Sebagai Auditor Syariah

The analysis results showed an R Square value of 0.682, which indicates that the variables of audit literacy, understanding of Islamic banking, perceptions of the auditing profession, and learning motivation collectively contributed 68.2% in explaining the variation in students' interest in pursuing a career as a Sharia auditor.

Meanwhile, the remaining 31.8% reflects the influence of other factors that were not included in this study. This finding suggests that although the research model has successfully explained most of the dependent variable, there are still additional factors outside the model that may influence

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students' interest in pursuing a career as a Sharia auditor. Therefore, future research may explore broader additional variables to provide a more comprehensive explanation.

1. T Test (Parsial)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.153	.991		2.172	.033
	Literasi Audit	.226	.082	.254	2.769	.007
	Pemahaman Perbankan Syariah	-.201	.134	-.252	-1.492	.140
	Persepsi Profesi Auditor	.101	.155	.125	.654	.515
	Motivasi Belajar	.722	.115	.756	6.290	.000
a Dependent Variable: Minat Berkarir Sebagai Auditor Syariah						

(Sumber: Data penelitian Diolah Tahun 2026)

The influence of each independent variable on the dependent variable was determined through partial testing using the t-test. The t-table value in this study was 1.666 at a significance level of 10% with a degree of freedom (df = 74).

1. The Influence of Audit Literacy on Interest in Pursuing a Career as a Sharia Auditor

Based on the test results obtained, the audit literacy variable produced a t-calculated value of 2.769, which was higher than the t-table value of 1.666. In addition, the significance level obtained was 0.007, which was lower than the critical threshold of 0.10. These two indicators simultaneously demonstrate that audit literacy has a significant influence on students' interest in pursuing a career as a Sharia auditor.

2. The Influence of Understanding Islamic Banking on Interest in Pursuing a Career as a Sharia Auditor

The analysis results for the understanding of Islamic banking variable showed a t-value of -1.492, which was lower than the t-table value (1.666). The probability value was 0.140, which exceeded the 0.10 significance threshold. Therefore, it can be concluded that the level of understanding of Islamic banking was not able to significantly influence students' interest in choosing a career as a Sharia auditor.

3. The Influence of Perceptions of the Auditing Profession on Interest in Pursuing a Career as a Sharia Auditor

For the variable related to perceptions of the auditing profession, the t-value obtained was 0.654 with a significance level of 0.515. These values did not meet the significance criteria because the t-value was lower than the t-table value (1.666) and the significance value exceeded 0.10. This indicates that students' perceptions of the auditing profession had not yet become a determining factor in encouraging interest in a career as a Sharia auditor.

4. The Influence of Learning Motivation on Interest in Pursuing a Career as a Sharia Auditor

Unlike the other variables, learning motivation showed significant results with a t-value of 6.290, which exceeded the t-table value (1.666), and a significance value of 0.000, which was below the 0.10 threshold. These findings indicate that learning motivation has a substantial contribution in increasing students' interest in choosing a career as a Sharia auditor.

Discussion

The application of multiple linear regression analysis in processing the research data revealed that the independent variables consisting of audit literacy, understanding of Islamic banking, perceptions of the auditing profession, and learning motivation collectively contributed to shaping students' interest in choosing a career in the field of Sharia auditing. This conclusion was strengthened by the results of the F-test, which produced an F-calculated value of 39.707, exceeding the F-table value of 2.09, and was further supported by a significance level of 0.000, which was below the critical threshold of 0.10. Based on the overall statistical evidence presented, it can be confirmed that these four independent variables simultaneously possess sufficient explanatory power in influencing students' interest in pursuing a career as a Sharia auditor.

Although all variables collectively showed an influence, the partial test results using the t-test indicated that not all variables had a significant effect on interest in pursuing a career as a Sharia auditor. The variables of audit literacy and learning motivation were proven to have significant effects because their significance values were below the 0.10 threshold. In contrast, the variables of understanding of Islamic banking and perceptions of the auditing profession were not significant because their significance values exceeded the threshold. These findings suggest that although knowledge and perceptions play certain roles, not all of them directly become the main factors influencing students' interest in choosing a career as a Sharia auditor.

The learning motivation variable demonstrated the most dominant influence on students' tendency to choose a career as a Sharia auditor. This was reflected in the t-calculated value of 6.290, which significantly exceeded the t-table value of 1.666, along with a significance value of 0.000, which was below the 0.10 threshold. In addition, the audit literacy variable also showed a significant influence with a t-calculated value of 2.769 and a significance level of 0.007. These findings imply that the higher the level of learning motivation and audit literacy possessed by students, the greater their encouragement to pursue a career in the field of Sharia auditing.

The findings of this study are consistent with the results of research conducted by Annisa et al. (2022), which revealed that motivation plays a role in influencing students' interest in pursuing careers in Islamic financial institutions. The study explained that motivation is an internal drive capable of influencing the direction of students' career choices. When students have a high level of motivation, they tend to be more active in improving their competencies and seeking career opportunities that align with their interests and areas of study.

Based on the findings of this research, it can be emphasized that learning motivation is the primary factor influencing students' interest in pursuing a career as a Sharia auditor, followed by audit literacy as a supporting factor that also has a significant effect. Meanwhile, understanding of Islamic banking and perceptions of the auditing profession do not directly serve as the main determinants in students' career decision-making processes.

Conclusion

Referring to the overall results of the analysis and discussion that have been presented, it can be concluded that the four variables—audit literacy, understanding of Islamic banking, perceptions of the auditing profession, and learning motivation—simultaneously and collectively have a significant influence on students' interest in pursuing a career as a Sharia auditor. However, based on the results of the partial testing, it was found that the variables of learning motivation and audit literacy independently demonstrated a significant influence, whereas the variables of understanding of Islamic banking and perceptions of the auditing profession were unable to prove an individual effect on the dependent variable.

This condition confirms that internal factors originating from within students, particularly learning motivation, remain the most dominant element in shaping and directing students' interest in choosing a career path in the field of Sharia auditing. On the other hand, audit literacy also makes a significant contribution as a supporting factor in increasing such interest. This implies that there is a positive relationship between the level of learning motivation and audit literacy possessed by students and the degree of interest they develop in pursuing and professionally contributing to the field of Sharia auditing.

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