

THE ROLE OF LEARNING PROCESS ON ACCOUNTING STUDENTS' INTEREST IN SHARIA ACCOUNTING

Vega Wafaretta

ABSTRACT

Sharia accounting is fairly new to accounting students and often taught through only one subject in public universities. It is questionable whether accounting students have high curiosity about sharia accounting in those condition that sharia accounting is new, uniquely different, rarely met in lecturing process, even though sharia accounting has a good prospect of development in the future that students need to understand and may meet in their future work. As learning is a crucial factor in developing students' interest, thus, this study aims to know whether learning fosters accounting students' interest in sharia accounting and if there is a difference in interest between before and after learning process. Respondents were students who take sharia accounting subject at one of the state university in Indonesia. One hundred and twenty questionnaires were collected. This study found that in general, students have high interest in sharia accounting. Learning experience affects perception and interest, but learning setting does not. Positive perception towards sharia accounting increase interest. There is also a difference of perception and interest between before and after learning process. This study implicates for lecturers and study program to improve learning setting and experience in forming perception and interest towards sharia accounting.

Key words: sharia accounting, learning experience, learning setting, interest.

INTRODUCTION

Sharia accounting emerges as an answer to the sharia entity's need to report sharia-compliant accounting. There is a rapid growth of sharia accounting as indicated by evolving of rules and sharia accounting standard.

In one hand, students need to realize that they may meet sharia accounting when they have worked as an accountant, such as being internal accountant in sharia based entities or becoming auditor who audit sharia entities. In other hand, as sharia accounting is not too familiar and fairly new to students. Sharia accounting needs the change of view which is accounting is not only considered as logic and non religious field, but can also be linked with religious aspects, i.e. sharia accounting. Sharia accounting has different characteristics of nature, purpose, how to record, and users. Financial activities are also lined with sharia rules (Haghighat, 2013). It is still questionable whether accounting students have high curiosity about sharia accounting.

And also accounting standards in Indonesia consists of four (4), Statement of Financial Accounting Standards for general, for entities without public accountabilities, form small medium enterprises (SMEs), and sharia accounting, with addition of accounting standard for government (IAI, 2019). As accountant, students' should understand not only general accounting standards and government accounting standard through financial accounting and sector public accounting subjects, but also need to know the last sharia accounting standard through sharia accounting subject.

Besides that, for public universities, sharia accounting is often taught through only one (1) subject, namely sharia accounting with limited introduction to Islamic jurisprudence and Islamic financial management first. This is different from the corporate and the public sector accounting which are taught in several subjects such as accounting, financial management, and business management. The question is whether one subject of sharia accounting is sufficient for students to build their perception and interest towards sharia accounting.

Based on the questions of whether accounting students' have interest in sharia accounting with religious nature whereas they need to understand and intend to explore sharia accounting for working practice in the future, and whether one subject is enough for increasing the interest, this study aims to know students' interest level in sharia accounting and examine the role of learning process in that one subject (sharia accounting) in forming perception and interest in sharia accounting. The only one subject for teaching sharia accounting makes learning process has significant role in building students' perception and interest.

Thus, for those reasons above, this research questions are related to sharia accounting, i.e. 1) how students' interest in learning more about sharia accounting, 2) whether effective learning fosters interest in sharia accounting, 3) whether there is a difference in interest between before and after accounting sharia subject, and 4) interest to do more exploration of sharia accounting. This study emphasizes the importance of learning towards the interest of students pursuing sharia accounting.

Results of this study can provide study program and lecturers about how students perceive sharia accounting from the survey and their interest (Warrick et al., 2008). Lectures can indentify which aspect of learning that has impact on interest. Based on the indentified aspects, lecturers then can change the negative perception, affect and direct students' perception towards sharia accounting (Dowall et al., 2012; Manganaris & Spathis, 2015) by modifying the learning process. Last, interest in sharia accounting is important in deepening comprehensive discussion and enhancing the quality of the emotional experiences (Schiefele, 1991). This qualified learning then will support students' need to understand and apply sharia accounting in the work environment. The result of this study can be generalized about the relationship among, learning, perception and interest in other subjects.

LITERATURE REVIEW

Interest

Interest represents the level of one's desire in something. In the next level, interest is shown as a feeling of liking and enjoying something. In the upper level, people will hold and actualize interest in real participation and acts (Djaali, 2009).

Interest is a consequence of background, assumption, and psychology. Interest to build or construct is a result of interaction between subject and object. Analysis of interest does not only involve internal feelings but also associated with the environment (Schiefele, 1991).

Perception

This study uses perception theory by Robbins and Judge (2013). However, this study does not use all of the factors. Factor in the perceiver tested in this study is only experience. Motivation, attitudes, interests, and expectations are not used because this study does not intend to test behavior, interest will be examined as a dependent, and expectations is overlap with experience. Factors in the situation tested in this study is work-setting which is replaced by learning-setting. Factors in the target are not tested due to novelty, motion, sounds, size, background, proximity, and similarity have been included in experience and perception. Therefore, there are two factors tested the impact on perception and interest.

Perception is the organization and interpretation information to understand something. Perception is what reality is perceived, not on reality itself. It plays a critical role in how people view and act. It is subjective which can be different from the reality of the object (Robbins & Judge, 2013). Perception is formed by many factors. In general, perception attributes consist of two, internal and external. Internal factors include personal capability and competence; whereas external factors are related to environmental conditions such as work opportunity and social status (Uyar et al., 2011).

Based on explanation above, it can be stated that interest and perception are formed by internal feelings (internal factors) and environment (external factors). But, this study focus only in external factors related to learning, that is learning experience and learning setting. Learning experience and setting have different meanings and indicators.

Learning Experience and Learning Setting

Experience is defined as a set of emotion which creates meanings related to the moments. It is not only related to a particular thing, but also an integration of space, time, and matter as a whole (Pine & Gilmore, 1999). Meanwhile, learning-setting mostly focused on different classroom context which contains elements that contribute to understanding in the classroom. Learning-setting is where physical subject matter content and situation are involved. Teaching never affects learning directly; but also depends on the perception of teaching, subject structure, the climate in the classroom, the content of the subject, etc. Learning influences cognitive and affective results. Related to this, there are three perspectives of learning research i.e. the behaviorist, cognitive, and situative (Radovan & Markovec, 2015).

Sharia Accounting

Sharia accounting has a function to account the performance of organization to stakeholders whereas the business activities should be in accordance with sharia. In general, sharia accounting differs to conventional in three ways: 1) reporting goals, 2) the information recognized and how to measure, record, and report, and 3) the stakeholders. The process of recording and reporting aims to not only calculate profit and support decision making, but also compute for zakah. Activities recorded have to be lawful by Islamic principles. The user of sharia accounting should be wider and broader that is society (Haghighat, 2013). Society expects sharia entities had conducted activities in accordance with the mandate of fund owner and participated in promoting social welfare through zakah.

In Indonesia, specific sharia accounting standards firstly was issued in 2009. The standards include the framework, presentation of sharia financial statements whereas there are some additional financial statements for sharia accounting, and accounting for specific transaction in sharia such as *murabaha*, *salam*, *istishna*, *mudharaba*, *musharaka*, *ijara*, and *takaful* (Rustiana, 2016).

Sharia accounting is not merely how to record, but also related to *fiqh* aspect. Financial transactions which are still developing until this day need to be justified by *fiqh*, whether such transactions are allowed or prohibited. Based on this rule, sharia accounting accommodates the recording process which must be in accordance with the *fiqh*. For example, in *fiqh* interest revenue is included in prohibited transaction and *riba*, therefore accounting accommodates it by recording this interest revenue as non-*halal* revenue. The purpose is to emphasize that interest is unallowed, so that is presented in different revenue.

Due to financial transaction continues to grow, *fiqh* aspect and accounting also continue to develop following the financial transaction. Sharia accounting standards are also developed to cover all sharia transactions.

HYPOTHESIS DEVELOPMENT

The importance of subjects in affecting perception is proven by Manganaris & Spathis (2015). Something related to feelings, enjoyment, and impression represent the learning experience as a affective aspect. If students get a realistic impression, they can make better perception. Mbawuni (2015) also found that higher grade accounting students will have a more positive perception than the new students after taking the related subjects. It shows that perception can be increased by learning experiences. Among many aspects in learning experience, lecturers have an important role in making class interesting and building, affecting, and directing students' perception (Manganaris & Spathis, 2015) and interest on the related subject. Hypothesis are as follow:

- H1a : Learning experience affects perception positively.
- H1b : Learning experience affects interest positively.

Learning that discusses real and practical issues can increase students' interest (Hutaibat, 2012). Hejazi & Bazrafshan (2013) stated that interest can be built by an adequate teaching materials, good learning, and curriculum. The discussion content, material, learning method, and sufficient topics represent the learning setting as a cognitive aspect. Hypothesis are as follow:

- H2a : Learning setting affects perception positively.
- H2b : Learning setting affects interest positively.

Interest arises before real action (Hutaibat, 2012). Interest is a consequence of the interaction between subject and object, whereas this interaction will be interpreted formerly by the individual as a perception. Perception is formed from presumption or belief which can affect choice. In the other word, perception precedes interest in the object. Therefore, students need to have realistic perception to build interest in particular accounting subject. It is due to the wrong perception can lead to misunderstanding (Byrne & Willis, 2005). Students who perceive that subject is stressful, boring, difficult, more hours, and need high legal responsibility tend to avoid the subject (Dowall et al., 2012; Uyar et al., 2011). Hypothesis is as follows:

H3 : Perception affects interest positively.

METHODOLOGY

Respondents were students who took sharia accounting subject at Universitas Negeri Malang in Indonesia. Survey was conducted by distributing questionnaires directly before and after learning activities to test whether learning can increase the interest in sharia accounting. The instrument started with demographic data such as gender and semester. The questionnaire answers were measured by the Likert scale from 1 to 5 which are strongly disagree, disagree, neutral, agree, and strongly agree.

Learning experience is more related to affective aspects. Affective is related to emotion which can result the more willingness to engage (Berg et al., 2006). (Packer, 2004) lists experience indicators from several previous studies into four major categories i.e. entertainment, personal self-fulfillment, restoration, and social contact; and add one category i.e. cognitive engagement. This study does not include restoration due to learning does not intend to do restoration such as provide relaxation mentally and physically, find peace, or get away from the responsibilities of everyday life. Therefore, this study used four categories i.e. entertainment (excitement, passive enjoyment, stimulation, escape from boredom), personal value (self-fulfilment, creativity, self-actualization), social aspects (interaction with peer students), and added educational aspects (discovery, exploration) (Packer, 2004).

Learning-setting relates to cognitive aspects. Learning may include curricula, teaching materials, and model (Mbawuni, 2015). Paechter et al. (2010) studied the importance of subject design, instructors, learning process, learning achievements, and the need of developing learning material. Bolliger & Martindale (2004) tested instructor issues, communication, technology, subject management, subject website, and interactivity (workgroup). Referring to these previous research, this study categorizes learning-setting into four i.e. subject design, lecturers, learning material, and learning activity. Constructs and indicators are defined in Table 1 as follows:

Table 1. Constructs and indicators

Construct	Indicator	Code	Reference
Learning Experience (LE)	1. Enjoyment	X1_1	(Packer, 2004)
	2. Social Interaction	X1_2	
	3. Self-Confidence	X1_3	
	4. Self-Fulfilment	X1_4	
	5. Discovery	X1_5	
	6. Learning Stimulus	X1_6	
Learning Setting (LS)	1. Subject Design	X2_1	(Bolliger and Martindale, 2004; Paechter, Maier and Macher, 2010)
	2. Lecturer Expertise	X2_2	
	3. Motivation from Lecturer	X2_3	
	4. Learning Materials	X2_4	
	5. Learning Methods	X2_5	
	6. Learning Tasks	X2_6	
Perception of Sharia Accounting (PER)	1. At This Time	Y1_1	(Robbins and Judge, 2013)
	2. In the Future	Y1_2	
	3. Expectation/Hope	Y1_3	
Interest in Sharia Accounting (INT)	1. Likely	Y2_1	(Schiefele, 1991)
	2. Interesting	Y2_2	
	3. Participation	Y2_3	

RESULTS AND DISCUSSION

One hundred and twenty (120) questionnaires were collected. The result of each research question is presented below.

1) how students' interest in learning more about sharia accounting

Table 2. Descriptive data

Construct	N	Before			After		
		Minimum	Maximum	Mean	Minimum	Maximum	Mean
Learning Experience	120	2.5	5.0	3.7	2.5	5.0	3.7
Learning Setting	120	1.8	5.0	4.1	2.0	5.0	4.0
Perception	120	1.0	5.0	4.3	2.3	5.0	4.2
Interest	120	1.5	5.0	4.0	2.5	5.0	3.9

To answer the first question about how students' interest in sharia accounting before and after learning process, and if learning can change the interest level, the descriptive data of learning experience, learning setting, perception, and interest as shown in table 2 is used. Based on the mean values, there is a slight decrease from before to after. Mean values of learning setting, perception, and interest decrease a bit from 4.1, 4.3, and 4.0 to 4.0, 4.2, and 3.9, respectively. This declining can be explained because not much variety of learning methods used in learning setting, but only presentation and discussion mechanism. In the initial meetings, students may have high desire to learn sharia accounting, but this desire does not increase because of the general and usual learning activities. It implicates lecturers should use various learning methods. However, the mean values which are around 4 means overall, students have good perception and high interest in sharia accounting.

2) whether effective learning fosters interest in sharia accounting

To answer the second question related to the effectiveness learning in fostering interest, path analysis is used. Path analysis is for examining the impact of learning experience and learning-setting on perception and interest, and if perception is a mediation factor between learning and interest.

Table 3. R-square results

Tests among Constructs	R Square (Before)	R Square (After)
Learning Experience and Learning Setting on Perception	0.418	0.379
Learning Experience and Learning Setting on Perception and Interest	0.603	0.577

Table 3 shows r square of the model. R square of learning experience and learning setting on perception before and after learning process are 0.418 and 0.379. R square of learning experience and learning setting on perception and interest before and after learning activities are 0.603 and 0.577. This result shows that interest increase the r square score.

There were two data, before and after learning activities. Based on validity and reliability test, the outer loading of X1_2, X1_5, X2_5, X2_6, and Y2_3 were removed because less than 0.7. Outer loadings are presented in the table 4 as follows.

Table 4. Outer loadings

Construct	Indicator	Outer Loading	
		(Before Learning Activities)	(After Learning Activities)
Motivation	X1_1	0.706	0.748
	X1_3	0.784	0.763
	X1_4	0.780	0.779
	X1_6	0.719	0.703
Learning Experience	X2_1	0.705	0.729
	X2_2	0.799	0.806
	X2_3	0.814	0.871
	X2_4	0.849	0.792
Perception of Sharia Accounting	Y1_1	0.847	0.852
	Y1_2	0.932	0.884
	Y1_3	0.888	0.848
Interest in Sharia Accounting	Y2_1	0.927	0.923
	Y2_2	0.916	0.923

Table 5. Path coefficients of constructs

Construct	t-statistics (Before)	t-statistics (After)
Learning Experience → Perception	8.288	6.881
Learning Experience → Interest	4.231	5.725
Learning Setting → Perception	1.496	1.765
Learning Setting → Interest	0.676	1.284
Perception → Interest	5.540	5.856

Path coefficients are shown in table 5. T-statistics of more than 1.64 means there is an influence. Learning experience has impact on perception and interest before and after learning activities. Condition whereas students feel enjoy, do social interaction, obtain self-confidence and self-fulfilment, discover new things, and being stimulated can build good perception and interest towards sharia accounting. Once students feel that studying sharia accounting is enjoyable, they will perceive that sharia accounting is interesting to be learned. Besides that, self-confidence represents how much students are optimistic (Chemers et al., 2001) in dealing and mastering particular subject, sharia accounting. High level of confidence will form good perception and their interest to explore more sharia accounting in the future. Furthermore, self-fulfilment represents individual fulfils the higher level needs (Carlsen & Malley, 1981) of sharia accounting. Students who are satisfied with sharia accounting will have desire to deepen their understanding in sharia accounting. And also sharia accounting may be a new thing for students compared with other subjects. Students found that they discover something new from sharia accounting, then stimulated to like sharia accounting.

However, creating a good learning atmosphere with those characteristics (enjoyable, containing social interaction, building self-confidence, attaining self-fulfilment, discovering new things, and stimulating) cannot be a part of the role of lecturers. Lecturers control the learning activities and can choose between building a good or bad learning experience for students. Therefore, lecturers have a crucial role in increasing perception (Manganaris & Spathis, 2015) and interest through valuable experiences.

In contrast, learning setting does not affect perception and interest in general. It means that subject design, lecturer factor (expertise and motivation), learning materials, learning methods, and tasks do not form good perception and interest. This result is different with Hutaibat (2012) who found that discussing issues in learning can increase students' interest, but in accordance with (Astuti et al., 2019).

Reasons why learning-setting does not boost interest may be explained by two things. First, there is only one subject namely sharia accounting, therefore the subject design, materials, and tasks of sharia accounting become lots and tight. Subject design, learning materials, and tasks as a package are perceived dense, hard, complex, challenging, etc. Students have to capture many materials through just one subject. It implicates the material substance of the sharia accounting subject in general is not interesting enough to build good perception and interest. Second, learning methods used are mostly presentation and class discussion. These factors may cause learning setting cannot form perception and encourage the growth of interest. Factors that can evoke interest are something more related to joyful impression of the subject which is gathered from learning experience, not the content (learning-setting) itself.

Perception is found affecting interest. Perception as presumption or belief can affect choice (Byrne & Willis, 2005). The perception affects students in determining to join or avoid the subject ((Dowall et al., 2012; Uyar et al., 2011). How students perceive sharia accounting is good at this time, in the future, expectation, like sharia accounting nowadays are showing progress or potentially can sustain; inclines their interest in sharia accounting.

Because learning experience affects perception and interest; and perception affects interest; it means perception is as a partial mediation. Before escalating interest, learning experience makes positive perception first, then this perception increase interest.

3) whether there is a difference in interest between before and after accounting sharia learning

To answer the third question whether there is a difference in interest between before and after learning activities, t-test was conducted. The result is shown in table 6 as follows.

Table 6. Paired t-test of constructs before and after learning activities

Construct	Sig.
Perception	0.001
Interest	0.039

Table 6 shows that there is a difference of perception and interest between before and after learning process. However, this study found that students' perception and interest in sharia accounting subject before learning are a bit higher than after learning as presented in table 2. It means there is a decline of perception and interest in sharia accounting after the learning process. The reason has been explained in the previous section, which is because of ordinary learning methods. Unvaried learning activities cannot boost the interest, instead lowered the interest. It contrasts with the results of Mbawuni (2015) who found that higher grade accounting students who are more knowledgeable will have a more positive perception than the new students.

4) interest to do more exploration of sharia accounting

Table 7. Interest in exploring sharia accounting

Construct	Mean Values	
	Before	After
Interest to explore more	4.1	4.0

To answer the fourth question about the interest to explore sharia accounting between and after learning, the mean value of interest is compared, as presented in table 7. Table 7 shows that mean values of interest are 4.1 before and 4.0 after learning process. Although there is a bit decline, this average score of 4 means mostly students have high interest in sharia accounting. They have desire to learn more about sharia accounting.

CONCLUSION AND LIMITATION

This study found that there is a difference and a bit declining trend of learning setting, perception, and interest between before and after learning process. It may be because learning activities limit only presentation and discussion mechanism, so that perception and interest do not change much. Related to the role of learning process on interest, learning experience is found affecting perception and interest whereas lecturers play a crucial role in increasing perception and interest through valuable experiences. Contrary to learning experience, learning setting does not affect perception and interest in general which means that the subject design, materials, and tasks do not support interest. Positive perception towards sharia accounting increase interest in sharia accounting. Perception is a partial mediation among learning experience, learning setting, and interest. Limitation of this study is related to the limited samples. Further research could portray learning and interest in a broader scope.

IMPLICATION

In practice, the findings can help lecturers and study program to know the role of learning setting and experience in forming perception and interest. It can also be a basis for improving learning which includes learning approach, methods, strategies, media; and/or building enjoyment or self-satisfaction in the learning process to increase interest in sharia accounting. Sharia accounting become a part of accounting that students need to understand for their future work, therefore improvised learning is needed to incline interest and build awareness of the sharia accounting. Besides that, it is possibly to provide not only sharia accounting, but other subjects related to it, such as fiqh or Islamic financial management. These additional subjects have one main goal which is to increase students' interest to choose sharia accounting field in the future.

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Vega Wafaretta
Accounting Department
Universitas Negeri Malang, Jl. Semarang No. 5, Indonesia
Email: vega.wafaretta.fe@um.ac.id