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EMPOWERING FUTURE PROFESSIONALS: UNVEILING SHARIAH AUDIT AWARENESS, COMPETENCY, AND CAREER INTENTIONS AMONG ACCOUNTING UNDERGRADUATES IN MALAYSIA

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ABSTRACT

The rise of Islamic finance highlights the crucial role of Shariah auditors in ensuring ethical adherence in financial systems. Focusing on Malaysia, a key player in Islamic finance, this study aims to clarify Shariah audit awareness, competence, and career intentions among accounting students. By understanding factors influencing their aspirations, the research aims to cultivate capable future Shariah auditors for Islamic Financial Institutions. The study has four main goals: measuring awareness of Shariah audit functions, evaluating accounting graduates' knowledge in Shariah auditing, assessing students' interest in Shariah audits, and examining factors influencing accounting students' desire to become Shariah auditors. The study's findings are significant for educational institutions and professional bodies. The insights into Shariah audit awareness, competence, and career intentions could reshape education, leading to improved curricula for Islamic finance. Universities and professional bodies can use these insights to create programs that nurture skilled Shariah auditors, blending tradition and innovation in Islamic finance. In essence, this topic calls for action, urging academics, practitioners, and policymakers to discuss and shape a group of proficient professionals who can confidently navigate Shariah auditing. This effort aims to strengthen the foundations of Islamic Financial Institutions in Malaysia.

Keywords: Shariah audit awareness, Knowledge and skill levels, Career intentions, Shariah auditors, Factors influencing career intentionst













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