

# Assessing the Job Selection Criteria of Accounting Students: A Normative Approach

Umaru Zubairu<sup>1</sup>; Suhaiza Ismail<sup>2</sup>; Fatima Abdul Hamid<sup>3</sup>

<sup>1</sup> Entrepreneurship and Business Studies Department, Federal University of Technology Minna  
PMB 65, Minna, Niger State, Nigeria

<sup>2,3</sup> Accounting Department, International Islamic University Malaysia  
53100 Kuala Lumpur, Malaysia

<sup>1</sup>uzubairu@gmail.com; <sup>2</sup>suhaiza@iium.edu.my; <sup>3</sup>afatima@iium.edu.my

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## ABSTRACT

This research assessed to what extent the final-year Muslim accounting students in Malaysia considered Islamic principles when choosing a job after graduation. There were 356 final-year Muslim accounting students in four Malaysian universities were surveyed using an open-ended job selection scenario. The result shows that reality does not live up to the ideal. Only 16% of the respondents apply Islamic principles in making a job selection decision. The remaining 84% are more concerned with other criteria such as personal interests, salary considerations, and company reputation.

**Keywords:** job-selection criteria, accounting students, Malaysia

## INTRODUCTION

Upon graduation, the immediate concern of the new accounting graduates is securing a job. The graduates have certain criteria in deciding which kind of organization they would like to work for. They also consider certain conceptions of their “dream” job. Previous researchers have sought to discover the various criteria which final-year accounting students and new accounting graduates utilized in deciding what organization suits them best (Bundy & Norris, 1992; Smith, 2010; Omar *et al.*, 2015). Unsurprisingly, these previous studies all adopted a positive or descriptive approach in discovering these criteria. This is because each accounting student has his or her idea of an organization that they would like to work for. This research takes a very different path from previous studies by adopting a normative approach which is based on the assumption that there is an “ideal” criterion. Those are what final-year accounting students and new accounting graduates should consider first and foremost in deciding which

organization to work for. This research can adopt such an unusual approach because it focuses exclusively on final-year Muslim accounting students.

According to Netland *et al.* (2016), for all 1.7 billion Muslims across the globe, Islam is viewed as a complete way of life. It means that every decision a Muslim makes must be in accordance with God’s commands as stated two primary sources of guidance in Islam, the Noble Quran and the Sunnah (sayings and actions of the Prophet Muhammad (Peace Be Upon Him-PBUH)). The implication of this belief to the Muslim accounting student is in deciding what organization to work for after graduation. The first and most important criterion is to ensure that the activities of that organization are in line with God’s commands. Muslims believe that one’s earnings are permissible and blessed by God if it is earned by following God’s instructions. After this criterion is fulfilled, the Muslim accounting students can consider other factors like salary, personal interest, career advancement opportunities, and working environment that have been important for accounting students when selecting

a job (Abdullah & Zakaria, 2006; On *et al.*, 2013).

The previous research has the same objective of identifying the various factors that accounting students and accountants consider which kind of organization to work for. These researches are categorized into three streams based on the method they adopted to achieve this objective. First, it is hypothetical job scenarios. Zikmund, Catalanello, and Wegener (1977) used four hypothetical job scenarios to determine which of four criteria (salary, nature of work, company's social responsibility efforts, and career advancement opportunities) that fifty American final-year accounting students considered as the most important in deciding various job offers. Herzberg's Duality Theory served as the theoretical framework of the research. According to this theory, people are influenced by two sets of factors, hygiene factors and motivational factors (motivators). He argued that hygiene factors would not motivate if they were not there. They could lower the motivation. These factors could be from the reasonable level of pay, working conditions, and job security. Motivational factors did not necessarily lower motivation, but it could be responsible for increasing motivation. These factors could involve job recognition, the potential for promotion, or the nature of the job. Salary and company's social responsibility efforts were considered as hygiene factors. Meanwhile, nature of work and career advancement opportunities were motivators (Herzberg *et al.*, 2011). The results of the research revealed that career advancement opportunities were the dominant criterion that accounting students considered in selecting a job. It was followed by nature of work, salary, and company's CSR efforts.

Second, it is Likert scale in the rating of job selection criteria. The previous research provides accounting students with a list of job selection criteria. It also requires the students to rate the level of importance that they would give each criterion in deciding a job. These ratings use Likert scale. In America, Bundy and Norris (1992) surveyed 253 upper-level accounting students from Iowa State University by using a questionnaire containing 35 job selection criteria obtained from the findings of previous studies. The respondents were required to use a five-point Likert scale to rate the importance of the criterion in their decision to accept a job offer (5 for extremely important, and 1 for not important). The findings revealed that the most important criterion was job security, followed by the nature of the job, and career advancement opportunity offered by the job. Surprisingly, salaries were the ninth in importance. Meanwhile, in Australasia, Gniewosz (1998) also found that career advancement opportunities and job security were the most important job selection criteria amongst accounting students from the South Pacific. However, unlike research by Bundy and Norris (1992), salary and the nature of the job completed the top three criteria.

Moreover, 167 Chinese final-year accounting students were the focus of Chan and Ho (2000) in

Asia. 30-item questionnaires and a five-point Likert scale were used to identify which job selection criteria were the most important to the surveyed students. Job security, working environment, and company reputation were the most important criteria for the students. Then, Abdullah and Zakaria (2006) adopted 30-item questionnaire by Chan and Ho (2000) to identify the job selection criteria for 200 Malaysian third-year accounting students enrolled in two universities. Like Chan and Ho (2000), they found that the organization's working environment was among the top three criteria. However, career advancement opportunities and salary considerations made up the top three job selection criteria. Interestingly, 64% of the respondents were Malaysian Muslim students. For our study, they are the exclusive focus. On *et al.* (2013) and Omar *et al.* (2015) completed their survey of 240 and 200 accounting students respectively. Their results revealed that in the years since research by Abdullah and Zakaria (2006), Malaysian accounting students still valued a job that offered career advancement opportunities and a good compensation package. Additionally, the company's reputation and working conditions were also very important to these students.

Ahmadi *et al.* (1995) were the only researchers that focused on determining the job selection criteria that were most important for practicing accountants in America rather than accounting students. They required 214 respondents to use a five-point Likert scale to rate the importance of 27 job selection criteria in their decision to take their current jobs. The 27 criteria were obtained from a focus group of three male and female accountants. The findings mirrored those of the other American study in this review (Bundy and Norris, 1992). The only difference was the order of importance. The most important criterion was career advancement opportunity, followed by nature of the job, and job security. Salaries were the fourth rather than ninth in research by Bundy and Norris (1992).

Third, the sole representative of the African continent was Smith (2010) by interviewing ten final-year accounting students enrolled at a South African university. Six of the students were interviewed one on one, while the remaining four students were interviewed through the formation of a focus group. Results of these interviews revealed that nature of work and career advancement opportunities were the most important job selection criteria for these students.

Three observations are made from the previous research. These observations are described with particular emphasis on how this research makes additional contributions in understanding the job selection criteria of accounting students.

The first observation is the fact that all the previous researchers adopt a descriptive approach. They identify the job selection criteria that accounting students consider as the most important in deciding what kind of job to pursue upon graduation. This research adds a new perspective to this line of inquiry by adopting a normative approach in understanding what criteria Muslim accounting students consider

important when they decide what kind of organization to work for. Previous studies view the job selection decision as a neutral decision based on the personal choices of accounting students. However, this research sees job selection as a decision with strong moral overtones guided by Islamic principles rather than the personal desires of the individual accounting student.

The second observation is that all previous researchers except Smith (2010) present their respondents with a list of job selection criteria to select from. Although these researches justify the list of criteria by referencing the findings of other researches, this research contends that it limits the ability of the researcher to accurately determine the criteria of accounting students in choosing their first jobs after graduation. Instead of limiting the students' choices by using such lists, this research uses an open-ended job scenario which allows each accounting student to state what criterion is the most important to him or her in choosing a job. This provides a more accurate picture of the rationale behind the job selection choices of these students.

The third observation is that the three Malaysian researchers (Abdullah & Zakaria, 2006; On *et al.*, 2013; Omar *et al.*, 2015) found that the following four job selection criteria are valued highly by Malaysian accounting students. Those are career advancement opportunities, salary considerations, company reputation, and working conditions. This research provides an update on whether these criteria are important amongst Malaysian accounting students or not.

To explain how Muslim accounting students ought to make decisions regarding where they will work after graduation, this research adopts the Divine Command Theory (DCT) as its theoretical foundation. The DCT is attributed to Scottish theologian and philosopher John Dun Scotus, and English priest and philosopher William of Ockham whom both lived during the Middle Ages. It states that in making a decision, a person refers to God's commands for guidance to what is "right" and what is "wrong" (Harris, 2004; Al-Attar, 2015; Gensler, 2016).

Previous accounting researches have adopted the DCT to explain how accounting students and accountants resolve ethical dilemmas (Pava, 2001; Mitchell & Yordy, 2010; Al-Aidaros, Shamsudin, & Idris, 2013; Zubairu & Sakariyau, 2016). In here, the DCT is applied from an Islamic perspective to explain how Muslim accounting students should decide their employment after graduation. In this context, the DCT implies that the first criterion Muslim accounting students must consider when deciding which organization to work for is whether the activities of the organization are in line with Islamic principles or not. Job selection, in this case, is an ethical decision.

Moreover, this research takes a very different method from previous descriptive studies by adopting a normative approach. Thus, it provides a unique perspective about how accounting students make career decisions.

## METHODS

This research is conducted in Malaysia which has 61,3% of Muslim population (Population of Malaysia, 2016). In 2012, the Malaysian Ministry of Education developed a blueprint to transform the Malaysian educational system, and one of the eleven objectives of the blueprint mandated universities to produce morally competent professionals (Tahir *et al.*, 2016). As this mandate is related to accounting and the fact that the country has a Muslim majority, universities are required to produce Muslim accountants imbued with Islamic values. This study thus provides the ministry with a progress report as to how well these universities are doing their mandate of producing morally competent Muslim accountants.

The research is carried out in four phases. It starts with sample selection, instrument development, survey administration, and assessment. First, it is sample selection. There are over five hundred of higher education institutions in Malaysia (Malaysian Ministry of Higher Education, 2016). These serve as the population for this research. The focus is the Muslim accounting students and the institutions that have accredited accounting programs. In Malaysia, an accounting graduate can only be legally called an accountant if he or she graduates from an accounting program that has been accredited by the Malaysia Institute of Accountants (MIA). In 2016, 24 universities had accredited accounting programs (Malaysian Institute of Accountants, 2016). For this research, four of these universities are included because they have granted the researchers to survey their final-year accounting students on the condition of anonymity. Moreover, Accountant students in this research are against the backdrop of a series of financial scandals over the last two decades which has been as a result of financial mismanagement and fraud amongst practicing accountants, from Enron to WorldCom, Parmalat to Toshiba, and the 2011 Global Financial crisis (Matson, 2016). These scandals have led to a loss of credibility of the accounting profession. Thus, universities have been heralded as the solution to this problem with the mandate of developing a new generation of morally competent accountants to repair the profession's damaged reputation (Christensen *et al.*, 2016).

Second, the instrument used is developed by consulting the five Islamic accounting scholars who are well versed in Islamic knowledge, and how modern accounting fits within the Islamic framework. The instrument is given a morally neutral title, "Understanding the career aspirations of future accountants." Thus, it can minimize social desirability bias amongst the respondents. The researchers are concerned that if the objective of the research is obvious, the respondents will not be honest in their resolution. The first part of the instrument requires respondents to provide basic demographic information. Meanwhile, the second part presents the hypothetical job scenario. This scenario is put for the respondents in a job fair

just before their graduation, where they are presented with five job offers from five different organizations. Those are conventional bank, casino, music company, tobacco manufacturer, and conventional insurance company. Each job has the company name, company description, job description, and annual salary. Then, the respondents are required to answer the open-ended questions. The questions are 1) would you select any of these jobs? 2) if no, why? 3) if yes, which job would you select and why?

To achieve its objective, the researchers survey 356 final-year Muslim accounting students enrolled in four Malaysian universities. An open-ended hypothetical job scenario is developed through a collaboration with five Islamic accounting scholars to determine the job selection criteria of these students. The scenario presents the students with five job offers from five different organizations like conventional bank, casino, manufacturer of cigarettes, conventional insurance company, and music company. Each company is a multinational company and has the company profile, job description and starting salary. Additionally, the students have the option of working in the Malaysian branch of the company or the branches across the globe. From an Islamic perspective, all the jobs are actually red herrings because they are unacceptable for the Muslim accountant to choose. The respondents are actually required to reject all the job offers because of their impermissibility in Islam. Therefore, this research also is a test of the Muslim accounting students' knowledge and commitment to Islamic principles in deciding important issue of where to work after graduation.

Third, there is survey administration. The instrument is pilot-tested amongst 100 first-year Muslim accounting students in one of the four universities in the actual survey. This is to ensure that the instructions and terminology of the instrument are understood by the students. An analysis of the completed instruments reveals that the students understand how to complete the instrument seen from how they give well-articulated answers to the questions asked. This gives the researchers confidence that the actual respondents of the research would understand the instructions and terminology well. Additionally, the pilot study enables the researchers to test the reliability of the scoring system used to assess the students' responses. Finally, the pilot test reveals that it takes the slowest student about thirty minutes to complete the instrument, and this serves as the time in administering the survey for the actual respondents.

According to Crossman (2017), a purposive sample is a non-probability sample that is selected based on characteristics of a population and the objective of the research. Purposive sampling is also known as judgmental, selective, or subjective sampling. In the actual study, a homogeneous type of purposive sampling is adopted because the researchers are only interested in students who share four specific characteristics. Those students are final-year, Muslim, accounting, and undergraduate students. Students with

these four characteristics represent the next generation of Malaysian Muslim accountants as soon as they graduate. Following example by Fadzly (2010), no prior decision is made regarding the number of students to be surveyed. Rather, all Muslim students present at compulsory final-year courses in the four universities are surveyed during the class sessions to target the entire population of final-year Muslim accounting students. Then, compulsory courses are selected because all final-year accounting students are required to attend. For each university, the instruments are distributed to the students at the beginning of the class session and the instructions are explained. After thirty minutes, the completed instruments are collected. In total, 356 final-year Muslim accounting students completed the instrument (University 1 – 72, University 2 – 88, University 3 – 101, University 4 – 95).

Fourth, it is the assessment. From an Islamic perspective, a correct decision has two separate and interdependent components: the decision has to be in line with Islamic principles, and the reason for the decision has to seek God's pleasure by obeying his command. Applying these two components to the hypothetical job scenario, the five scholars develop a model answer used to assess the students' responses. The correct decision for the students is to reject all the jobs since the jobs are impermissible from an Islamic perspective as the reason. The scholars give the reasons for their model answer. First, the conventional bank and insurance company are prohibited workplaces for the Muslim accountant because their activities involve interest-based transactions which are strictly forbidden in Islam. Second, the casino is unacceptable because of Islam's prohibition of gambling. Third, the music industry is unacceptable because Islam prohibits music produced by instruments, except the *daf* (a Persian drum) during Muslim celebrations. Finally, the tobacco industry is prohibited for a Muslim accountant to work in because it produces products that are harmful to people. The responses are scored "1" if both the decision and the reason are in line with the scholars' model answer. Meanwhile, they score "0" if the decision or the reason, or both are not in line with the scholar's model answer.

To test the reliability of the scoring system, two raters are used to assess the completed instruments during the pilot study. One of the researchers acting as the rater and a naïve rater are assigned to score the same completed instrument. A naïve rater is a person who does not involve in the development of the instrument and helps to determine how reliable a scoring system is (Savulescu *et al.*, 1999). Upon completion of the assessment of the completed instruments by the two raters, the Intra-Class Correlation (ICC) is used to determine the inter-rater reliability of the scoring system. According to Halgren (2012), high ICC values indicate greater inter-rater reliability with an ICC estimate of "1" indicating perfect agreement and "0" indicating only random agreement. An ICC value of "1,00" shows that the two raters have perfect

agreement when they assess the responses of the pilot study respondents. This result proves the reliability of the model answer in the actual study.

The assessment process for the 356 respondents is done in two stages. The first stage is to use the scoring system to assess their resolution of the job scenario. A mean score is calculated to determine how well the respondents have collectively performed by correctly resolving the scenario. The second stage involves a content analysis of the incorrect responses by the respondents to gain an insight of what motivates them to make the wrong choice from an Islamic perspective.

## RESULTS AND DISCUSSIONS

The result has three parts. Moreover, the implications of the results are also discussed as they are presented. First, it is the demographic profile of respondents. Table 1 presents the demographic information of the 356 Muslim accounting students participating in this research. Female respondents represent the vast majority of respondents for each of the four universities about 80,1% of the 356 respondents. This great disparity between male and female accounting students is not surprising because, on a national level, female students represent 70% of students enrolled in undergraduate management and social sciences (Malaysian Ministry of Higher Education, 2016). The respondents have a mean age of 22,88 years. Typically, Malaysian students begin their undergraduate programs at 19, and they would be about 23 years old in their final year of study.

Second, Table 2 presents the assessments of the respondents' resolution of the job scenario based on the model answers developed by the five Islamic accounting scholars. To reiterate, the scenario offers the respondents a choice of five accounting jobs in five

different companies. The model decision is to reject all the jobs because their activities violate Islamic principles. Table 2 presents three important pieces of information. Those are the percentage of respondents that successfully resolve the scenario for each university and collectively as a group; the percentage of respondents that incorrectly resolve the scenario for each of the four universities and together as a group; and the mean score of respondents in each university and collectively as a group.

It can be seen from Table 2 that in all four universities, the vast majority of respondents incorrectly resolve the scenario. In fact, the respondents from university 3 (101 respondents) have incorrect answer. That is why they have a mean score of "0". The best university is university 1 with a mean score of 0,28. It means only 20 of 72 respondents successfully resolve the scenario. According to the Malaysian undergraduate grading system, a score of 0,5 or 50% is the minimum requirement for a student to pass a course. With that in mind, it can be concluded that with a collective mean score of 0,16, the respondents have failed in resolving this scenario.

The most important implication of the results in Table 2 is that a vast majority of Muslim accounting students surveyed do not consider Islamic principles in deciding the hypothetical job offered after graduation. It is evidenced by the fact that they fail to recognize that all five job offers violate Islamic principles. This is very concerning by considering the extremely negative spiritual consequences that Islam warns Muslims against regarding working in organizations whose activities are prohibited. The first consequence is that one's earnings are considered haram (forbidden) and to be without God's blessings. The second consequence is that these haram earnings make one's prayers and other deeds not be accepted. The third and

Table 1 Demographic Profile of Respondents

Demographics	University								Total		
	1 (n = 72)		2 (n = 88)		3 (n = 101)		4 (n = 95)		N = 356		
	n	%	n	%	n	%	n	%	N	%	
Gender	Male	10	13,9	28	31,8	9	8,9	24	25,3	71	19,9
	Female	62	86,1	60	68,2	92	91,1	71	74,7	285	80,1
Mean Age (years)	23,47		22,05		23,09		22,97		22,88		

Table 2 Resolution of Job Scenario

University	Correct Responses		Incorrect Responses		Mean Score (Max = 1.00)
	N	%	N	%	
1	20	27,8	52	72,2	0,28
2	16	18,2	72	81,8	0,18
3	0	0	101	100	0
4	21	22,1	74	77,9	0,22
<b>Total</b>	<b>57</b>	<b>16</b>	<b>299</b>	<b>84</b>	<b>0,16</b>

most serious consequence is that the culprit eventually ends up in hell (Murad, 2013; Demirel & Sahib, 2015; Mirza, 2016).

The other implication in Table 2 is related to the future Muslim accountants in Malaysia. In 2012, Malaysian Ministry of Education mandated that all universities produce morally competent professionals. This is because the very first evidence of the moral competence of a Muslim accounting graduates is to ensure that they select a job in which the activities are in line with Islamic principles. The fact that 84% of the respondents fail this first hurdle shows that much work needs to be done to reverse this trend. Fortunately, in 2015, the Malaysian Ministry of Education instituted a new grading system called the Integrated Cumulative Grade Point Average (iCGPA). The iCGPA expands the traditional CGPA by including other measures of student performance that go beyond the academic performance. One of the new measures involves measuring students' moral competencies. The iCGPA is currently being pilot-tested in five universities (Ann, 2015; Tay, 2015; Muhammad *et al.*, 2016). Hopefully, the iCGPA can bring the issue of moral development of accounting students in general, and Muslim accounting students specifically to the forefront. That is in line with the statement "what gets measured, gets done" (Lingard & Lewis, 2016; Page, 2016; Rawolle *et al.*, 2016).

Next, the result also implies that there is a need for accounting educators to re-examine the ethical content of the accounting curriculum. It is to ensure that it contains enough coverage of the importance of considering Islamic principles in all accounting-

related activities, starting from what organizations that are permissible and impermissible for the Muslim accountant. This message can also be reinforced when it is the time for the students to their practical training during their third year of study. Accounting educators must ensure that only Islamically-acceptable organizations are approved for Muslim accounting students to undergo their practical training.

Third, Table 3 presents the results of the content analysis of the incorrect resolutions of the scenario by the respondents. The vast majority of incorrect resolutions fall into the first theme (209 out of 299 incorrect resolutions) which is the wrong decision, acceptable reason. In this theme, the respondents make a wrong decision by choosing one of the five Islamically-inappropriate jobs. Although the reasons for their decisions are not in line with the model reason, they are still acceptable as secondary job selection criteria from an Islamic perspective. Muslim accountants are permitted to choose a job with the highest salary or a job which is their passion or a job with a company with an excellent reputation, after ensuring that the job does not violate Islamic principles. The 209 respondents in this first theme fail to consider the first and most important job-selection criterion. Personal interest is far the most common reason given for choosing a job in this first theme. It is followed by salary considerations and company reputation. These results mirror the previous Malaysian researches which find that similar criteria motivate Malaysian accounting students in their job selection choices (Abdullah & Zakaria, 2006; On *et al.*, 2013; Omar *et al.*, 2015).

Table 3 Content Analysis of Incorrect Resolutions

<b>Theme 1: Wrong Decision, Acceptable Reason</b>					
<b>Decision</b>	<b>Reason</b>	Salary	Personal Interest	Prestige	Total
Choose Bank		21	83	23	127
Choose Music company		8	46	0	54
Choose Tobacco company		2	0	0	2
Choose Insurance company		5	20	0	25
Choose Casino		1	0	0	1
<b>Total</b>		<b>37</b>	<b>149</b>	<b>23</b>	<b>209</b>
<b>Theme 2: Right Decision, Wrong Reason</b>					
<b>Decision</b>	<b>Reason</b>	Personal Interest		Total	
Reject all five jobs		46		<b>46</b>	
<b>Theme 3: Wrong Decision, Wrong Reason</b>					
<b>Decision</b>	<b>Reason</b>	Islamically-acceptable job		Total	
Choose Bank		32		32	
Choose Music company		7		7	
Choose Insurance company		5		5	
				<b>44</b>	
<b>Grand Total</b>				<b>299</b>	

The 46 respondents in the second theme (right decision, wrong reason) make the right decision by rejecting all five job offers. However, the reasons are based on personal interests rather than an Islamically inappropriate job. Some of the respondents' responses are illuminating their psychology. Some actually feel intimidated by the high salaries offered, as they could not cope with the responsibilities that the salary would demand. Others feel their skill-set is not sufficient enough to work in such prestigious and international organizations. The other group wants to work only for Malaysian companies to develop local companies. One respondent wanted to work in his hometown rather than in Kuala Lumpur. Similar to the first theme, these reasons can be secondary considerations after the primary consideration of Islamic permissibility of a job is considered.

The 44 respondents in the third theme (wrong decision, wrong reason) choose the bank, the music company, or the insurance company because they wrongly believe that these three jobs are halal (Islamically-acceptable). However, Islamic sources reveal that these jobs are haram (prohibited).

A common thread that connects these three themes is an insufficient knowledge amongst the respondents regarding the Islamic position in certain organizations. This important gap in knowledge must be filled by accounting educators by emphasizing the importance that Islamic principles must play in the decision-making processes of all Muslim accounting students. Additionally, the alumni and career services units of these universities can play an important role in advising these Muslim accounting students regarding the importance of considering Islamic principles in their future job decisions.

The results show that the vast majority of Muslim accounting students surveyed do not consider Islamic principles in selecting job after graduation. In contrast, they consider other criteria such as personal interests, salary, and company reputation. The implication of this result is that the government's mandate of producing morally competent Muslim accountants has not yet been fulfilled relating to how these students make career decisions. The accounting programs in Malaysia have to make a more concerted effort to ensure that Muslim accounting students understand the importance of considering Islamic principles in all career-related decisions that they make.

## CONCLUSIONS

The researchers address the job selection decisions of Malaysian Muslim accounting students from an Islamic perspective. It expects that as Muslims, the first criterion they would consider when choosing a job would be the Islamic-appropriateness of the organization, before considering other criteria such as personal interests, salary, and company reputation. However, a survey of 356 final-year Malaysian Muslim accounting students using a hypothetical job scenario reveals that a vast majority of the students

do not consider whether a job is halal or haram in accepting or rejecting a job offer. They consider more about other criteria such as personal interests, salary, and the prestige of an organization.

There is a need for accounting educators and university policy makers to emphasize the importance of Islamic principles in the decision-making processes of Muslim accounting students in Malaysia. It is recommended that accounting educators and career services units in these universities make a concerted effort to ensure that Muslim accounting students understand that their job selection decisions must be guided by Islamic principles by addressing the ethical content of the accounting curriculum, and providing career service to these students. By making these improvements, these universities will be able to fulfill the government's mandate.

This research has two main limitations. First, only four of the twenty accounting programs accredited by the Malaysia Institute of Accountants are surveyed. Future research can include more of these accounting programs to provide greater insight regarding the job selection decision making of Muslim accounting students. Second, only a survey approach is used. Future research can combine a survey approach with interviews of a selected number of respondents. These interviews can provide additional insight into the criteria that Muslim accounting students consider in choosing a job.

Ultimately, this expects to be a valuable progress report to the Malaysian Ministry of Education and Malaysian universities on how far the mandate of producing morally competent Muslim accountants is fulfilled. Moreover, the significant improvements need to be made to achieve complete success. To paraphrase Albert Einstein, "Accounting without morality is lame."

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