What makes undergraduate students enroll into an elective course? : The case of Islamic accounting

Abstract

Purpose – The main purpose of this paper is to investigate the acceptance level of Islamic accounting course by undergraduate students at the Universiti Malaysia Sabah (UMS). The study used theory of reasoned action (TRA) to analyze the findings.

Design/methodology/approach – The primary data for the study are collected using self-administered questionnaires. Altogether, the sample comprised of 135 respondents. Data are analyzed using statistical package for social science 13.0 and Analysis of Moment Structures 7.0 to determine the acceptance level and model fit. Findings – Attitude (ATT), subjective norm (SN), and amount of information on Islamic accounting (AIIA) are found to affect the intention of students to enroll in the Islamic accounting course. Other proposed hypotheses are also supported.

Research limitations/implications – The study limitations are confined to three only. The first limitation is the narrow focus on one University in Malaysia as a case study. The second is about its limited relevant measures used in the model that may potentially support the acceptance. The third is about the lack of adequate sample of non-Muslim students. Nevertheless, these limitations drive for the future research in the area of Islamic accounting.

Practical implications – Despite its limitations, this study is still of importance in providing insights on a particular issue. The findings of this study shed some light on the students’ acceptance level of an Islamic course. This course is unique as it is different in orientation compared to other existing courses on offer. This paper also provides an invaluable insight, especially in the case of UMS, to consider Islamic accounting course as a core course in the future instead of only an elective course. The university’s management should consider the importance of students’ ATT, SN, and AIIA prior to offering the course.

Originality/value – This paper examines undergraduate students’ acceptance level of an Islamic accounting course using TRA and highlights the factors affecting the acceptance of students of an Islamic accounting course in a Malaysian higher learning institution.