

Optimizing the Career Studies of Sharia Accounting Students in Madura with a SWOT Analysis Approach

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ABSTRACT

This study aims to investigate the career studies of Sharia accounting students in Madura and the challenges they face in pursuing their careers. The approach utilized qualitative research through interview and observation techniques, employing a SWOT analysis provides a comprehensive framework to identify internal and external factors affecting students' career potential. Therefore, numerous suggestions are made. First, universities and graduates must make concerted efforts to educate and socialize companies and agencies about the exceptional quality of sharia accounting graduates. Secondly, the government must promote the expansion of the Sharia finance industry by implementing regulations and policies, thereby creating new employment opportunities for Sharia accounting graduates. Third, the government must promote the expansion of the Sharia finance industry through policies and regulations. This research is examine the career studies of sharia accounting students, as well as the obstacles and challenges they faced in achieving their career objectives.

Keywords: Career Study, Sharia Accounting, Sharia Accounting Graduate, Madurese Students

ABSTRAK

Penelitian ini bertujuan untuk mengetahui karir mahasiswa akuntansi syariah di Madura dan tantangan yang mereka hadapi dalam mengejar karir. Pendekatan yang digunakan adalah penelitian kualitatif melalui teknik wawancara dan observasi, menggunakan analisis SWOT yang memberikan kerangka komprehensif untuk mengidentifikasi faktor internal dan eksternal yang mempengaruhi potensi karir siswa. Oleh karena itu, banyak saran yang diberikan. Pertama, universitas dan lulusannya harus melakukan upaya bersama untuk mendidik dan mensosialisasikan perusahaan dan lembaga tentang kualitas lulusan akuntansi syariah yang luar biasa. Kedua, pemerintah harus mendorong perluasan industri keuangan syariah dengan menerapkan peraturan dan kebijakan sehingga menciptakan lapangan kerja baru bagi lulusan akuntansi syariah. Ketiga, pemerintah harus mendorong perluasan industri keuangan syariah melalui kebijakan dan regulasi. Penelitian ini mengkaji studi karir mahasiswa akuntansi syariah, serta hambatan dan tantangan yang mereka hadapi dalam mencapai tujuan karir mereka.

Kata Kunci : Akuntansi Syariah, Lulusan Akuntansi Syariah, Mahasiswa Madura.

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INTRODUCTION

A career is an accumulation of all employment positions an individual occupies throughout their lifetime, regardless of whether they meet expectations. Their career choices significantly influence the future of graduates. Studying in college is a way of achieving career goals aligned with one's abilities. The number of college graduates is increasing day by day. The work of college graduates is not entirely in line with their competencies. According to statistical data, the number of graduates in Indonesia who have completed doctoral programs as of June 2022 is 61,271. In contrast, 855,757 individuals hold a master's degree. 12,081,571 individuals have completed their bachelor's degrees. Bachelor's and diploma graduates comprise the majority of the unemployment rate, which has reached 12% (surabayapagi.com-pewarta, 2023). This is becoming a concern in the organization of the workforce to facilitate its absorption.

There are numerous issues related to unemployment. The selection of a study program may not always align with the job requirements of all college graduates, regardless of their level of education (bachelor's, master's, or doctoral). This is a note intended to assist students who have completed their academic pursuits in the planning of their professional development. The research results on the level of suitability of graduates for the study program revealed a gap between the

expectations of stakeholders and reality, specifically the performance of graduates (Suhartini, 2016). The performance of graduates will be influenced by the discrepancy between their expectations and the reality of the recipients of their education, which in this case are companies.

The compatibility between graduates' competence and the labour market demands is determined by the profile of graduates from each faculty's study program. The most pressing aspect of success will be the emphasis on the significance of conformity. To address the issue of suitability, it is imperative to focus on the curriculum in order to generate output. Consequently, it is imperative to evaluate each curriculum and modify it to meet the needs of the graduate users of stakeholders. The curriculum of each study program will vary based on the profile of the graduates who will be employed and a graduate of sharia accounting study program are no exception.

The Sharia accounting study program is unique in that it differs from conventional accounting in terms of the accounting treatment of each transaction. Consequently, the study program must adjust the workforce demand. Although it does not exclude the possibility of employment in conventional accounting, graduates of Sharia accounting are anticipated to work in Sharia-based financial institutions.

At a time when the Sharia economy was beginning to develop, the Sharia accounting study program was a positive development. The existence of Muamalat Indonesia Bank, which had been resilient during the monetary crisis, indicates the momentum behind the emergence of Islamic financial institutions. This has significantly impacted the development of Sharia banking, including Sharia accounting. Muamalat Bank was one of the banks that maintained its stability during the monetary crisis of 1997 (Rambe, 2020). This is a positive development for the growth of Sharia-based companies. However, in 2022, several Sharia banks, including state-owned banks, merged into Bank Syariah Indonesia. These banks, including BRI Syariah, BNI Syariah, and Mandiri Syariah, merged to improve their capital strength. Human resources suitable for this discipline are required to develop financial institutions and companies based on Islamic economics. Therefore, there are numerous critical aspects to consider when implementing human resources in accordance with stakeholders' interests, specifically corporations and Sharia-based financial institutions.

A noteworthy point in the study of Sharia accounting graduates is Madura, which has a majority Muslim population. This is a new hope for the community, as it will make it simpler to secure a job that meets the criteria. Therefore, the investigation of Sharia accounting graduates' career studies in Madura serves as an additional vantage point for the study of accounting graduate data. Madura is home to 36 universities (Eko, n.d.). State Islamic Institute (IAIN) of Madura is one of the 36 universities in Madura that offers a Sharia accounting study program. Nevertheless, certain universities that offer conventional accounting programs also offer Sharia accounting courses. This becomes crucial in determining the extent to which the Sharia accounting study program's college curriculum will enable its graduates to thrive in accordance with the program's vision and mission.

The preceding explanation piqued the researcher's interest in the topic of "Optimizing the Career Studies of Sharia Accounting Students in Madura with a SWOT

Analysis Approach". Madura's unique socio-economic and cultural environment may influence students' career choices and opportunities. Understanding these specific factors helps tailor educational and professional strategies to local needs. Also, sharia accounting is a specialized field, and optimizing students' career pathways ensures they are prepared to meet industry demands, especially in regions where Sharia-compliant financial institutions are growing. Employing a SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis provides a comprehensive framework to identify internal and external factors affecting students' career potential. This allows for targeted interventions and policy recommendations. The rise of new companies and the expansion of Sharia-compliant financial institutions create a pressing need for skilled accountants. Researching how to align education with these demands can significantly benefit students and the local economy. While Sharia accounting is gaining traction globally, there may be limited research specifically focusing on Madura. This study can contribute to the literature and serve as a model for other regions with similar contexts. By analyzing their strengths and addressing weaknesses, the study aims to empower students to make informed decisions about their career paths, fostering both individual and community development. Cultural and familial expectations often play a significant role in shaping students' decisions in Madura. This research could provide insights into how to balance these influences with students' aspirations and market needs.

This study would examine the career studies of Sharia accounting students in Madura, as well as the obstacles and challenges they faced in achieving their career objectives. This theme has the potential to provide actionable insights that benefit students, educators, policymakers, and the broader accounting profession.

LITERATURE REVIEW

Career Studies of Sharia Accounting

Numerous studies have been conducted on careers, including the one conducted by (Wahyuni et al., 2019), which demonstrates that the career choice of public accountants is significantly influenced by professional training, labor market, environmental, and family-related factors. Gender roles do not significantly influence the career choice of public accountants. This demonstrates that there are numerous variables that influence an individual's career decision, particularly in the context of public accounting. The educational institution's excellence is indicative of the quality of its alumni. This fact is becoming more apparent, particularly to college alumni. According to the aforementioned explanations, alumni are people who have completed their education or graduated from a college or educational institution. Meanwhile, a tracer study is a type of research that focuses on alumni situations, particularly in relation to their job search, employment, and utilization of the competencies they acquired while attending a university or college. Alumni tracer studies are significant research projects conducted in developed countries systematically, and continuously (Saiful, 2019).

The highest organizing institution's graduates are the focus of the Tracer Study. Other terms that are frequently employed include "follow-up studies," "alumni research," and "graduate surveys." These terms have a nearly identical meaning to the term "Tracer Study". According to (Setiawan & Putra, 2015) tracer studies are crucial

in improving the quality of education at their alma mater and providing information regarding evaluating higher education outcomes over a specific period. Alumni possess the capacity to provide their almamater with constructive and critical feedback, enabling them to assess the alignment between the educational curriculum they received during their college years and the demands of the industrial sector. In addition to alumnae, organizations that employ alumni also contribute to enhancing educational institutions (Wasito & Birowo, 2022).

The Tracer Study's goal is to capture educational outcomes through a transition from higher education to business and industry. This will be achieved by presenting educational outputs in the form of self-assessment of mastery and the acquisition of alumni competencies. The purpose of a tracer study (Wasito & Birowo, 2022), is to ensure the existence or position of alumni in the workforce, as well as to illustrate the horizontal and vertical alignment of graduates. It is also crucial to determine with certainty whether there is a competency disparity, particularly between graduates and the workforce.

Conducting a tracer study can yield three advantages: 1) understanding the satisfaction of stakeholders, specifically graduates, regarding their learning experiences, which can be utilized as an evaluation tool for institutional performance; 2) getting relevant input to serve as a foundation for institutional development, including the competitive ability, quality, and working experiences of graduates, which can be leveraged to capitalize on opportunities and overcome challenges in the future; and 3) improving the relationship between graduates and almamater, as strong graduate-almamater relationships have been observed to provide numerous advantages to the almamater, in addition to the acknowledgement of the contributions of graduates to society (Saiful, 2019).

The following are important points regarding the general benefits of tracer studies are, as a database of alumni and graduate users recorded based on the study program and year of entry, as an essential source of information for the advancement of higher education, as an evaluation tool to assess the relevance of higher education to business and industry, as input for curriculum improvement; and as material for the development and enhancement of alumni networks.

The Accounting Profession

Public and non-public accountants are the two categories into which the accounting profession is divided. In (SoM, 2022), public accountants are dedicated to serving the public in the public sphere. Anyone who requires the services of a public accountant is catered to. Typically, they will establish public consulting services to provide them with accountancy services. This occupation functions as an autonomous entity that operates independently of the organization. Thus, they can establish the accountant services they provide for themselves.

Non-public accountants are divided into three: corporate, government, and educational. First, a corporate accountant is a professional in the accounting field whom an organization or company employs. In this role, the accountant is responsible for managing the company's finances and operations. Secondly, a government accountant is an accountant who operates within a government setting. The responsibilities of a government accountant typically involve the effective and

efficient planning of government finances following the government accounting system. The third profession is that of an educator accountant, who is an accountant employed in a school or educational setting. This individual serves as a teacher or lecturer and is responsible for conducting research in the field of accounting.

According to the Indonesian Accounting Association (IAI), there are five groups of accountants who are members of the accountant profession compartment organization, namely the public sector accountant compartment, tax accountant compartment, sharia accountant compartment, educator accountant compartment, and accounting service office compartment.

Islamic accounting or sharia accounting could be understood through the accountability concept, as directly or implicitly stated in the authoritative sources of the Islamic doctrine, the Quran and the Sunnah. In its full sense, it implies a strict adherence to the religious requirements in all aspects of life, which highlights a broader concept of accountability than that prevailing in society (Ben Abd El Afou, 2017). Sharia accounting is an accounting system based on Islamic sharia principles, which regulates economic and financial activities in accordance with Islamic law (sharia). Sharia accounting is based on the Qur'an, Hadith, and other sources of Islamic law. All transactions recorded and reported must be in accordance with the principles of *halal* and avoid *haram*, such as usury (interest), *gharar* (uncertainty), and *maysir* (speculation).

Internationally, current Islamic accounting was initiated by the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI), established in 1990. This organization provides general accounting and auditing standards as well as governance for Islamic financial institutions. Accountants in countries with Islamic financial transactions can refer to AAOIFI standards to guide their practices. However, each country may modify this standard based on the country's specific characteristics (Elassy, 2015). The purpose of sharia accounting is the value of sustainable justice. Ensuring fairness in the distribution of profits between fund owners, managers, and the community. Spiritual accountability, meaning not only being responsible to stakeholders but also to Allah (*taqwa*). Characteristics of sharia accounting, namely emphasizing the balance between material and non-material benefits. Maintaining trust in financial management, avoiding manipulation, and providing correct information. Including social obligations such as zakat and alms in financial reports. Sharia accounting emphasizes the aspect of humanism, namely paying attention to the balance between individual and community interests and ensuring overall social welfare. Sharia accountants must be prepared to fulfill their responsibilities to ensure accountability, which is the fundamental principle of Sharia accounting. The following preparations can be made, as determined by the findings of Arwani's research (Arwani, 2016).

Bourdieu's Concept of Capital

In (Listiani et al., 2013), Bourdieu posits that the concept of capital is a valuable asset in the field of economics, as its attributes are capable of explaining power relations. First, capital is accumulated through investment. Second, capital may be transferred to others through inheritance. Third, capital can offer benefits in accordance with the opportunities that the owner has to operate its placement.

Bourdieu identifies four capital concepts: economic capital, cultural capital, symbolic capital, and social capital. Capital serves as a social relationship within an exchange system that is considered rare and valuable in specific social structures. Capital can be exchanged for other forms of capital.

The most dramatic exchange is the exchange in symbolic form. This is because it is in this form that various forms of capital are perceived and recognized as readily legitimized. Bourdieu's concept of capital includes the following types of capital (Listiani et al., 2013):

1. Economic capital. It includes material things (which can have symbolic value) and various attributes that are untouchable but have cultural significance, such as prestige, status, and authority (which are referred to as symbolic capital).
2. Cultural capital. The term "cultural capital" refers to the highly regarded consumption patterns and preferences within a particular culture. Cultural capital comprises various assets, including art, education, and various languages. For Bourdieu, capital is a social relation that operates within an exchange system. The term is broadened to encompass all types of goods, whether material or symbolic, that are considered rare and worth pursuing in a specific social formation.
3. Symbolic capital. The dialectic of knowledge and recognition is the foundation of symbolic capital, the extent to which prestige, notoriety, consecration, or honor has accumulated. Symbolic capital is inextricably linked to symbolic power, which is the power that enables the acquisition of the equivalence of what is achieved through physical and economic power as a result of the unique effects of mobilization. Symbolic capital can be a spacious office in an expensive area, a vehicle with a rearview mirror, or inconspicuous signs that suggest the owner's high status.
4. Social capital. In (Pierre, 1977) determining and reproducing social positions, social capital is demonstrated through relationships and networks of relationships that serve as valuable resources. The actor is the owner of this social capital or social network in relation to other parties who possess influence.

The concept of capital above would be used to analyze the career studies of Sharia accounting students and the challenges they encounter in establishing their careers in Madura. Thus, the optimization of Sharia accounting students' career studies in Madura in the context of sustainable development can be realized.

METHOD

The research design used is qualitative research, which explores all primary and secondary data (Sugiyono, 2010). Detailed and in-depth interviews in this study are based on several references based on various standards, including the curriculum, lecturers, and alumni who are currently employed. Interviews were employed to acquire data on students of Sharia accounting study programs and universities in the Madura region.

This study utilized both primary and secondary data sources. In this research, the data was used to acquire information that could give answers to the problem

formulation. Interviews with students of Sharia accounting study programs and universities in the Madura region are the primary data sources in the research. Triangulation plays a crucial role in this research, as it enhances the reliability and validity of the findings by integrating data from various sources. While secondary data in this study are all references regarding career studies.

The analysis of this research also in SWOT analysis. In (Rangkuti, 2004), SWOT analysis is a systematic identification of various factors to formulate a company strategy. This analysis is based on logic that can maximize strengths and opportunities, but at the same time can minimize weaknesses and threats.

RESULTS AND DISCUSSION

Sharia Accounting Study Program in Madura

There are numerous campuses located throughout the region of Madura. Madura has a substantial number of universities, including 33 private universities and three state universities, as a result of its four regencies (Ristekdikti, 2022). Madura now boasts 37 universities, a number that has been expanding steadily since 2023. IAIN Madura and the Madani Community College of Islamic Economics (STEI) are the only two universities in Pamekasan Regency that offer sharia accounting study programs out of the 37 universities.

On April 9, 2019, the Sharia accounting study program at IAIN Madura was accredited for the first time. Afterwards, the accreditation was renewed on March 24, 2020, with the rank of "B" accreditation due to the transition from STAIN Pamekasan to IAIN Madura. While the Sharia accounting study program at the College of Islamic Economics (STEI) Madani Community is ongoing, students have not yet completed their studies. The Sharia accounting study program is currently in its seventh semester, and students have recently completed their field experience practices (PPL) in August 2023.

On Monday, August 28, 2023, the seventh-semester students of STEI Masyarakat Madani Pamekasan experienced the internship briefing in the STEI Masyarakat Madani Pamekasan Hall. This event was held a few days after the students had recently completed the Pesantren Da'wah Service (PDP). The internship activity is scheduled to take place from August 31 to September 30, 2023. This internship in 2023 was conducted at eight institutions: BMT NU Pakong Branch, BMT NU Kadur Branch, BMT NU Blumbungan, BPRS Bhakti Sumekar Waru Pamekasan Branch, BPRS Bhakti Sumekar Guluk-Guluk Sumenep Branch, KSPPS NURI Pakong Branch, KPU Pamekasan, and BSI Pamekasan (STIEMM Pamekasan, 2023).

According to personal interviews conducted with numerous accounting students in Madura, the majority of students (80%) who opted for the accounting program did so because of their willingness. Nabila, a student at Madura University, stated in the interview results that she enrolled in the accounting study program due to the growing number of employment opportunities and the expansion of the work program. The demand for accountants is on the rise, consistent with the emergence of numerous new companies (Widiani, 2023). The interview as follow as that:

Interviewer:

"Why did you choose to enroll in the accounting study program?"

Respondent (Nabila, student at Madura University):

"I decided to enroll because of the growing number of employment opportunities and the expansion of work programs in the field of accounting."

Interviewer:

"What do you think is driving the increase in opportunities for accountants?"

Respondent (Nabila, student at Madura University):

"The demand for accountants is rising, especially with the emergence of numerous new companies."

Sisil, student at UIM (University of Islam Madura), also shared her rationale for selecting the Sharia accounting study program. Here the interview to her:

Interviewer:

"Can you share the reasons behind your decision to enroll in the Sharia accounting study program?"

Respondent (Sisil, student at UIM):

"I chose this program because I believe that the employment prospects for accounting majors are highly favorable in the future."

Interviewer:

"What do you think makes accounting such a promising field?"

Respondent (Sisil, student at UIM):

"In the professional world, job opportunities in accounting are in high demand, especially in handling financial issues. Every organization needs an accountant – it's essential."

Interviewer:

"What are your aspirations after graduating?"

Respondent (Sisil, student at UIM):

"I aspire to become a professional accountant with high compensation at my ideal company."

She believed that the employment prospects for accounting majors were highly favorable in the future. In the professional world, job opportunities are in high demand, particularly in the context of financial issues. It is a given that every organization requires an accountant. Sisil also stated that she aspired to become a professional accountant with high compensation at her ideal company after graduating (Sisil, 2023).

Sofi, a student at Universitas Wiraraja, also discussed her decision to enroll in the accounting program during the interview. She believed that the field offered abundant employment opportunities, enabling her to pursue her aspiration of working in an office (Sofi, 2023). Here are the interview results:

Interviewer:

"What are your reasons for choosing to enroll in the accounting study program?"

Respondent (Sofi, Wiraraja University's student):

"I believe that the accounting field offers many job opportunities."

Interviewer:

"Is there a specific goal that you want to achieve through this choice?"

Respondent (Sofi, Wiraraja University' student):

"Yes, I want to pursue my dream of working in an office and the field that I want to pursue is accounting."

Furthermore, most of the total interviewees (accounting students in Madura) cited parental factors as the primary reason for selecting an accounting study

program. Anna, a student at University of Trunojoyo Madura (UTM), stated that her parents' expectations were the primary factor in her decision to enroll in the Sharia accounting program. However, she harbored ambitions to secure employment at a conventional bank following her enrollment at UTM (Anna, 2023). The initial desires will align with the company's internship program's learning and working experience. The result of interview as follow as that:

Interviewer:

"Why did you choose the accounting study program?"

Respondent (Anna UTM's student):

"The main factor is my parents' expectations. They wanted me to enter the sharia accounting program, so I decided to enroll there."

Interviewer:

"Is there any personal reason or ambition behind your choice?"

Respondent (Anna UTM's student):

"Actually, I have an ambition to work in a conventional bank after completing my studies at Universitas Trunojoyo Madura. I feel that the learning and working experience through the company's internship program can help me achieve that goal."

Personal interviews with the Pamekasan BPKPD (Regional Financial and Tax Management Agency), one of the agencies where IAIN Sharia Accounting students participated in an internship program, revealed that the finance division prioritized employees with backgrounds consistent with the field of work, specifically accounting backgrounds. During the previous few months, Mr Redi, an employee previously employed in the field of accounting and subsequently transferred to the sub-section head of assets, was uncertain about the process of identifying someone to replace him for his position in the field of accounting. He stated that he required a substitute with a profound understanding of accounting (Redi, 2023).

The following are the results of a direct interview with Mr. Redi ,BPKPD's Employee:

Interviewer:

"Can you tell us a bit about the recruitment process at BPKPD, especially regarding employees in the finance division?"

Respondent (Mr. Redi ,BPKPD's Employee):

"Sure, in our finance division, we prioritize employees with backgrounds that align with the field of work, specifically those with accounting backgrounds. It's crucial for us to have people who are familiar with financial management and accounting principles, as these are key to the work we do here."

Interviewer:

"What challenges have you encountered when trying to find someone to replace you in the accounting field?"

Respondent (Mr. Redi ,BPKPD's Employee):

"Well, during the past few months, I was transferred from the accounting section to head the asset sub-section. When it came to finding a replacement for my role in accounting, there was some uncertainty. I realized that it's not easy to find someone with the right skills and understanding of accounting. The person we need should have a deep understanding of accounting principles to be able to take over the responsibilities effectively. This has been a challenge for us, especially because the field requires such specialized knowledge."

Interviewer:

"Do you think there is a gap in the current workforce, or is there a need for more specialized education in accounting?"

Respondent (Mr. Redi ,BPKPD's Employee):

"Definitely. There is a need for individuals who not only understand the basic principles of accounting but also have a deep, practical understanding of how it applies in a government setting. We need people who are familiar with the regulations, the financial processes, and who can handle the complex aspects of government accounting. So, yes, I believe there is a gap, and that's where specialized education and training, like what students in IAIN Madura Sharia Accounting program receive, can play a crucial role."

This interview highlights the importance of having specialized knowledge in accounting, particularly within government agencies like BPKPD, and suggests that specialized education can be key in addressing gaps in the workforce. The above explanation implies that the financial sector prioritizes employees with accounting backgrounds that are consistent with the financial sector in each agency. This is because becoming an accountant necessitates a combination of experience, accounting knowledge, and training.

Career Studies of Sharia Accounting Students in Madura

The study on Sharia Accounting careers in Madura reveals that the finance department employs nearly 60% of its graduates. However, graduates' places of employment are not always in Sharia-based companies, as there are still a limited number of companies in the Sharia-based world of work. The capacity to foster relationships and communicate effectively is crucial in the workplace. The primary challenge in achieving the careers of Sharia accounting students in Madura is the limited number of Sharia-based companies.

The discussion of this research focuses on data exposure and all the findings contained in the study. The discussion is influenced by the findings of interviews and researchers' observations. The discussion system is predicated on the research's focus, which was subsequently analyzed using SWOT analysis and human resource theory analysis.

The majority of Sharia accounting graduates (60%) are employed in finance, although not exclusively in sharia-based enterprises, according to the career studies of Sharia accounting students in Madura. This demonstrates that the competence of Sharia accounting graduates in general can be accepted by both sharia and conventional companies. For more than 60% of students who graduate, the waiting period to secure their first employment is less than six months, and the average study period is 4.2 years.

Graduates of conventional-based accounting programs are comparable to Sharia accounting alumni. The difference is that the concept of Sharia compliance is included in the preparation of every accounting report for Sharia-based companies, in addition to the general principles of the accounting standards. The sharia element is consistently examined in all report-making. For instance, bank interest receipts will be divided into revenue accounts that originate from Sharia-based enterprises and those that do not. This is an illustration of the concept of recording in a financial report.

The initial preparation for establishing the study program is indicative of Sharia accounting career studies. The initial phase of the process involved surveying to determine the necessity of a Sharia accounting program. In this scenario, the Sharia accounting study program is increasingly necessary due to the proliferation of Sharia-based financial institutions, including Sharia financial management, which are either for-profit or non-profit. Sharia banking and non-banking organizations are the financial institutions mentioned. Sharia-based businesses, including Sharia hotels, Sharia insurance, and Sharia pawnshops, are also included in the category of Sharia financial enterprises.

The Sharia accounting study program's vision and mission served as the initial benchmark for all activities undertaken during the preparation period. Additionally, all activities adhere to quality standards outlined in the Minister of Education, Culture, and Research (PERMENDIKBUDRISTEK) No. 53 of 2023, the Independent Accreditation Institution (LAM), and the International Accreditation Agency. The college conducts graduate tracking in order to determine the degree to which the results of its students are acceptable in the professional world. The action is initiated by launching WhatsApp, Instagram, and Facebook. Graduates must possess strong communication and networking abilities in order to secure employment. This underscores the importance of developing soft skills during the university years, in addition to technical skills. In order to monitor the development and career challenges that graduates encounter, universities must implement consistent career monitoring and mapping. The mapping results can be utilized as input to enhance the curriculum and learning process.

Obstacles to Building Sharia Accounting Careers in Madura

The primary challenge for Sharia accounting graduates is the shortage of Sharia-based companies that offer employment opportunities that align with their areas of expertise. Universities and graduates must make concerted efforts to educate and socialize companies and agencies about the benefits of Sharia accounting graduates.

The government must promote the expansion of the Sharia financial industry through regulations and policies to create new employment opportunities for Sharia accounting graduates. Higher education institutions must form partnerships with professional associations and companies to facilitate the recruitment of Sharia accounting graduates and the establishment of internship opportunities. Therefore, graduates must continue their personal growth and network expansion to enhance their employability. This can be achieved by engaging in professional organizations, certification, and training.

The HR management perspective is the basis of the analysis above. Collaboration between universities and Sharia accounting graduates is necessary to enhance their employability and expand their networks. The research data analysis is also described in the form of a SWOT concept as follows:

Strengths:

1. Sharia accounting graduates possess competencies that are acceptable to various companies and agencies.

2. The majority of graduates (60%) are employed in line with their accounting expertise.
3. There is a significant interest among prospective students majoring in Sharia accounting.
4. Sharia accounting graduates possess competencies that are acceptable to a variety of companies or agencies in Madura. Approximately 60% of graduates find employment in their respective accounting professions. Prospective candidates demonstrate a significant interest in pursuing a degree in Sharia accounting.

Weaknesses:

1. The specific employment opportunities for Sharia accounting are also limited due to the limited number of Islamic companies.
2. The industrial world and universities have not yet achieved optimal networking and cooperation.
3. Soft skills competencies have not been completely developed in the curriculum.

Opportunities:

1. The Sharia financial industry's expansion has resulted in a growing demand for Sharia accounting personnel.
2. Opportunities for internships and recruitment are available through alumni networks and partnerships with professional associations.
3. The development of information technology creates new business and employment opportunities.

Threats:

1. Competition from accounting graduates from prominent universities outside of Madura.
2. Negative stigma associated with college graduates in Madura.
3. Technological advancements that can reduce the need for conventional accounting personnel, resulting in industrial disruption.

According to (Rangkuti, 2004), SWOT analysis is a tool to identify aspects in a company or organization, so that it can analyze the various potentials and challenges that will be faced. SWOT analysis is a systematic identification of various factors to formulate a company strategy. This analysis is based on logic that can maximize strengths and opportunities, but at the same time can minimize weaknesses and threats.

The following are the stages in a SWOT analysis based on internal factor strategy and external factor strategy (IFAS and EFAS).

1. Determine strengths, weaknesses, opportunities, and threats.
2. Provide factor analysis to our respondents at five universities in Madura.
3. Strength and weakness factors are IFAS analysis, while opportunity and threat factors are EFAS analysis.

4. Determine the weight or priority of each factor using a scale of 1-5 (1 = not important; 2 = less important; 3 = important; 4 = very important; 5 = very important)
5. Determine the rating for each factor based on the influence of the factor on the conditions of sharia accounting students' career studies with a scale of 1-4 (1 = not strong; 2 = less strong; 3 = strong; 4 = very strong).
6. Multiply the weight or priority by the rating to produce a priority score for each factor.
7. Add up the priority scores to produce a total value that shows the conditions of sharia accounting students' career studies based on the reactions of internal and external factors.

The results of descriptive analysis of respondents' answers:

Table 1
Strenghts Analysis

Strengths	Total	Priority	Strengths	Total	Rating	Score Priority
S1	24	0,27	S1	20	0,25	0,068
S2	22	0,25	S2	20	0,25	0,062
S3	18	0,20	S3	20	0,25	0,051
S4	24	0,27	S4	20	0,25	0,068
	88	1		80	1	0,25

Source: Research Data, 2023

Based on the table above, the strength analysis of the correspondent's answers obtained, the highest priority value was obtained on the first strength, Sharia accounting graduates possess competencies that are acceptable to various companies and agencies. Then on the fourth strength, namely Sharia accounting graduates possess competencies that are acceptable to a variety of companies or agencies in Madura. Approximately 60% of graduates find employment in their respective accounting professions. Prospective candidates demonstrate a significant interest in pursuing a degree in Sharia accounting, with a priority score of 0.068. The total priority score on the strength analysis was obtained at 0,25.

Table 2
Weaknesses Analysis

Weaknesses	Total	Priority	Weaknesses	Total	Rating	Score Priority
W1	20	0,31	W1	18	0,35	0,112
W2	20	0,31	W2	17	0,33	0,105
W3	23	0,36	W3	16	0,31	0,114
	63	1		51	1	0,332

Source: Research Data, 2023

Based on the table above, the analysis of weaknesses in the correspondent's answers is obtained, the highest priority value is obtained for the third weakness, soft skills competencies have not been completely developed in the curriculum, with a

value of 0.114. Total priority score for the weakness analysis is 0.33. Soft skills competency is still often a challenge that has not been fully developed in the Sharia Accounting curriculum. Although graduates have good technical skills, soft skills are very important to complement these technical competencies in the workplace.

Table 3
Opportunity Analysis

Opportunities	Total	Priority	Opportunities	Total	Rating	Score Priority
O1	22	0,35	O1	20	0,33	0,118
O2	20	0,32	O2	20	0,33	0,107
O3	20	0,32	O3	20	0,33	0,107
	62	1		60	1	0,333

Source: Research Data, 2023

Based on the table above, the opportunity analysis obtained from the correspondent's answers, the highest priority value was obtained for the first opportunity, the Sharia financial industry's expansion has resulted in a growing demand for Sharia accounting personnel, with a value of 0.118. The total priority score in the opportunity analysis is 0,33.

Table 4
Threats Analysis

Threats	Total	Priority	Threats	Total	Rating	Score Priority
T1	19	0,37	T1	20	0,47	0,177
T2	11	0,21	T2	8	0,19	0,041
T3	21	0,41	T3	14	0,33	0,137
	51	1		42	1	0,355

Source: Research Data, 2023

Based on the table above, the threat analysis obtained from the correspondent's answers, the highest priority value was obtained for the third threat, technological advancements that can reduce the need for conventional accounting personnel, resulting in industrial disruption, with a value of 0.137. The total priority score for the threat analysis was 0.35.

The following are the results of the SWOT analysis based on analysis of internal factor strategy (IFAS) and external factor strategy (EFAS) in the table below:

Table 5
Result of IFAS and EFAS

IFAS		Priority	Rating	Score Priority
Strengths	Sharia accounting graduates possess competencies that are acceptable to various companies and agencies.	0,27	0,25	0,07
	The majority of graduates (60%) are employed in line with their accounting expertise.	0,25	0,25	0,06

	There is a significant interest among prospective students majoring in Sharia accounting.	0,20	0,25	0,05
	Sharia accounting graduates possess competencies that are acceptable to a variety of companies or agencies in Madura. Approximately 60% of graduates find employment in their respective accounting professions. Prospective candidates demonstrate a significant interest in pursuing a degree in Sharia accounting.	0,27	0,25	0,07
	Total Strengths	1	1	0,25
Weaknesses	The specific employment opportunities for Sharia accounting are also limited due to the limited number of Islamic companies.	0,31	0,35	0,11
	The industrial world and universities have not yet achieved optimal networking and cooperation.	0,31	0,33	0,10
	Soft skills competencies have not been completely developed in the curriculum.	0,37	0,31	0,11
	Total Weaknesses	1	1	0,33
Total IFAS				0,58
EFAS				
Opportunities	The Sharia financial industry's expansion has resulted in a growing demand for Sharia accounting personnel.	0,35	0,33	0,11
	Opportunities for internships and recruitment are available through alumni networks and partnerships with professional associations.	0,32	0,33	0,10
	The development of information technology creates new business and employment opportunities.	0,32	0,33	0,10
	Total Opportunities	1	1	0,33
Threats	Competition from accounting graduates from prominent universities outside of Madura.	0,37	0,47	0,17
	Negative stigma associated with college graduates in Madura.	0,27	0,19	0,04
	Technological advancements that can reduce the need for conventional accounting personnel, resulting in industrial disruption.	0,41	0,33	0,13
	Total Threats	1	1	0,35
Total EFAS				0,68

Source: Research Data, 2023

According to strength analysis, Sharia accounting graduates possess competencies that are acceptable to various companies and agencies, and another factor also, Sharia accounting graduates possess competencies that are acceptable to a variety of companies or agencies in Madura. Approximately 60% of graduates find employment in their respective accounting professions. Prospective candidates

demonstrate a significant interest in pursuing a degree in Sharia accounting, with a priority score of 0.07. The total priority score on the strength analysis was obtained at 0,25.

The competencies possessed by sharia accounting graduates in Madura have been adjusted to the provisions of the curriculum. The curriculum of the Sharia accounting Study Program refers to the Indonesian National Qualification Framework (KKNI) at IAIN Madura in 2017 and is oriented towards Independent Learning Independent Campus, in Indonesia called MBKM. The curriculum of the Sharia accounting Study Program (S-1), in accordance with these regulations, also refers to the Decree of the Minister of Religion of the Republic of Indonesia Number: 353 of 2004 concerning Guidelines for the Preparation of Islamic Higher Education Curriculum and the Decree of the Director General of Islamic Education Number 3389 of 2013 concerning the Naming of Islamic Higher Education, Faculties, and Departments at PTKI (Akuntansi, 2023).

Sharia Accounting graduates have competencies that are highly needed by various companies and institutions, both in the sharia and conventional financial sectors. This is the main capital as a strategic strength in career needs. Some of the main competencies possessed by Sharia Accounting graduates in Madura included, first, understanding sharia principles. Sharia accounting graduates have a deep understanding of the principles of economics and finance based on sharia, such as the prohibition of usury, *gharar* (uncertainty), and *maysir* (speculation). This is important for sharia financial institutions- such as sharia banks, sharia insurance, and halal-based companies. Second, the main competencies possessed by Sharia Accounting graduates in Madura is expertise in conventional accounting. In addition to understanding sharia principles, sharia accounting graduates also have a strong foundation in conventional accounting principles, so they can be accepted in non-sharia or conventional companies.

Third, the competence Sharia audit. The ability to conduct sharia-based audits is an added value for companies engaged in the sharia financial sector or institutions that require compliance with sharia principles. Fourth, the competence is sharia taxation. Understanding the taxation aspects relevant to sharia transactions is the advantage of these graduates in helping companies operating in the sharia sector. Fifth, the main competence that very needed by sharia accounting is understand of Management of Zakat, Waqf, and Social Funds. Sharia accounting graduates often have the ability to manage and report zakat, waqf, and other social funds, which are widely used in philanthropic institutions and religious institutions.

With these competencies, sharia accounting graduates can work in various companies, such as sharia banks, microfinance institutions, multinational companies that apply sharia principles, to government agencies that manage public funds or the financial sector (Enny Susilowati Mardjono & Badingatus Solikhan, 2014).

In weaknesses analysis, soft skills competencies have not been completely developed in the curriculum, with a value of 0.114. Total priority score for the weakness analysis is 0.33. Soft skills competency is still often a challenge that has not been fully developed in the Sharia Accounting curriculum. Although graduates have good technical skills, soft skills are very important to complement these technical competencies in the workplace.

Several soft skills that are felt to be needed by sharia accounting students in Madura that can support their career needs. The following are the results of interviews with students and graduates of sharia accounting based on the soft skills they need to accompany their competencies. Some areas of soft skills that are often not fully developed included in Madura are, first, effective communication. Many sharia accounting graduates are poorly trained in the ability to communicate effectively, both verbally and in writing, especially in conveying ideas or explaining complex concepts such as sharia accounting principles to audiences with different backgrounds. Second, the softskill that needed by sharia acoounting graduate is teamwork and collaboration. The lack of emphasis on teamwork in the learning process causes some graduates to be less prepared to collaborate with colleagues from diverse backgrounds. Third, leadership. Leadership skills are also often not a primary focus in the curriculum, even though the ability to lead and direct a team is very much needed in the professional world, especially when graduates reach managerial positions. Fourth, creativity and problem solving. Lack of opportunities to develop creative thinking and critical problem solving skills. Accounting graduates are often too fixated on standard rules, even though the workplace often requires innovative solutions and flexibility in dealing with complex situations. Fifth, emotional intelligence. Skills in understanding and managing one's own emotions and understanding the feelings of others are still lacking. In fact, emotional intelligence is very important in building healthy working relationships and handling conflicts wisely. Sixth, the last soft skill that to be needed of thes is time management. This soft skill is important to ensure that graduates are able to manage time efficiently, especially when dealing with various tasks and tight deadlines (Syahbudi & Arif, 2019).

To improve the development of soft skills, sharia accounting educational institutions can start integrating more interactive approaches into the learning process, such as group discussions, case studies, business simulations, and communication training, as well as encouraging more involvement in student organizations or extracurricular activities that train leadership and collaboration.

According in opportunity analysis, the Sharia financial industry's expansion has resulted in a growing demand for Sharia accounting personnel, with a value of 0.118. The total priority score in the opportunity analysis is 0,33. The development of the Islamic financial industry, both in Indonesia and globally, has indeed had a significant impact on the increasing demand for Sharia accounting personnel. The growth of the sharia financial industry opens up great opportunities for sharia accounting graduates. The demand for these experts continues to increase along with the expansion of the sharia financial industry in various countries, increasingly stringent regulations, and increasing public awareness of sharia-based financial products. This is the right moment for educational institutions to strengthen the competency of graduates so that they are ready to face the challenges and opportunities in this industry.

The increasing need for sharia accounting personnel in line with the growth of the sharia financial industry, should also provide opportunities to open internship opportunities and recruitment through alumni networks and cooperation with professional associations. This must also be built by the quality of the faculty in

preparing sharia accounting graduates. In addition, the development of information technology creates new business and job opportunities. Sharia accounting graduates will also be faced with job opportunities with technological developments, so in line with this, sharia accounting graduates will be needed in future jobs.

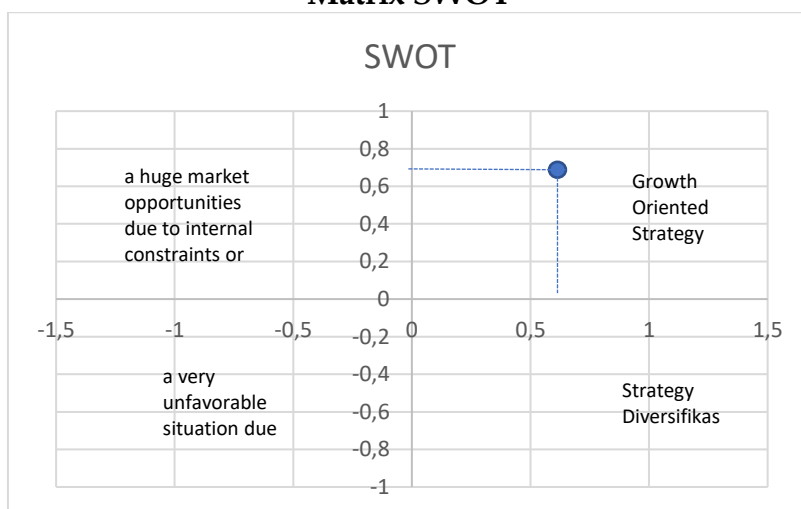
Based on threats analysis, technological advancements that can reduce the need for conventional accounting personnel, resulting in industrial disruption, with a value of 0.137. The total priority score for the threat analysis was 0.35. Impact of technological disruption on conventional accounting as follow, first, reduction in the need for routine accountants. Administrative and routine accounting tasks such as recording transactions, calculating taxes, or reconciliations can be automated, reducing the demand for accountants for these tasks. Second, changes in the role of accountants. Technology allows the role of accountants to shift from focusing on manual tasks to more strategic ones, such as providing deeper financial insights, analysis, and planning. Accountants are expected to have higher abilities in interpreting data and providing added value to the company. Third, reduction in the need for entry-level jobs. Many entry-level accounting jobs that used to be filled by new graduates can now be automated. This has led to a decline in job opportunities for entry-level accountants, especially in routine tasks such as basic bookkeeping. Fourth, challenges for accounting professionals to adapt. Accountants who are unable to adapt to technology will feel left behind. Those who do not master digital technology and advanced analytical skills will have difficulty competing in the job market.

Technological advances in the accounting industry have had a significant impact on reducing the need for conventional workers in this field. However, the role of accountants has not completely disappeared, but has changed. Accountants are required to have more strategic, analytical, and data-based decision-making skills. Therefore, conventional accountants need to adapt to technology to stay relevant in the digital era.

Based on the results of IFAS and EFAS, the values obtained were 0.58 and 0.68 respectively. The internal strategy factor that influences the optimization of career studies of Sharia accounting students in Madura is 0.58. While the external strategy factor that influences the optimization of career studies of sharia accounting students in Madura is 0.68. The value of the external strategy is greater than the value of the internal strategy. Thus, there are greater opportunities and threats in optimizing career studies of sharia accounting students in Madura.

Furthermore, based on the results of IFAS and EFAS, it will be described in the SWOT diagram as follows:

**Diagram I
Matrix SWOT**



Source: Research Data, 2023

According to the SWOT diagram above, it can be described that the optimization of career studies for Sharia accounting students in Madura is in quadrant I. This means that based on the SWOT analysis, this model shows the orientation of strategy development.

**Table 6
Result Matrix SWOT**

		Strength	Weakness
		IFAS	
Opportunity	EFAS	Strength - Opportunity (SO) 1. Increase industry collaboration to facilitate graduate and internship recruitment. 2. Promote the use of technology and entrepreneurship among students and graduates	Weakness - Opportunity (WO) 1. Develop a curriculum that enhances soft skills competencies. 2. Conduct promotions and publications to improve graduates' employability 3. The government must promote the expansion of the Sharia finance industry through policies and regulations
	Threat	Strength - Threat (ST) 1. Enhance alumni networking to provide mutual support for one another's professional development 2. Increasing the religious values of Sharia accounting	Weakness - Threat (WT) 1. The government needs to encourage the growth of the Islamic financial industry through regulations and policies, thereby opening up new job opportunities for

	<p>graduates as an identity and implementing Islamic values in the world of work</p>	<p>Sharia accounting graduates</p> <p>2. Mastering technology or accounting information systems in the world of work, both conventionally and sharia-compliant</p>
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Source: Research Data, 2023

Based on the SWOT analysis, the following are some strategic recommendations are, first, increase industry collaboration to facilitate graduate and internship recruitment (Strength-Opportunity). Increasing industry collaboration to facilitate graduate recruitment and internships. Universities and faculties should establish more collaborations to facilitate Sharia accounting graduates, both for work needs or even to prepare for work during internships. Second, develop a curriculum that enhances soft skills competencies (Weaknesses-Opportunity). Developing a curriculum that improves soft skills competency. What is needed is intellectual skills, interpersonal skills, communication skills, and accounting skills. Universities in Madura must prepare the needs in question to encourage the achievement and support the competency of Sharia accounting graduates in Madura.

The third strategy is conduct promotions and publications to improve graduates' employability (Weaknesses-Opportunity). To improve the employability of sharia accounting graduates, effective promotion and publication are essential. Here are some strategies that can be applied. First, counseling and seminars. Hold seminars and workshops involving industry practitioners, successful alumni, and lecturers. This can provide insight into job opportunities and trends in the field of sharia accounting. Second, cooperation with companies. Establish partnerships with companies that require sharia accounting personnel. Internship programs or research collaborations can open up job opportunities for graduates. Third, social media and websites. Use social media platforms and official websites to share information about study programs, graduate achievements, and job opportunities. Interesting content, such as alumni testimonial videos, can increase the interest of prospective students. Fourth, scholarship programs. Offer scholarships for prospective students who excel. This can attract more quality students and improve the reputation of the program. Fifth, curriculum development. Make sure the curriculum is always relevant to industry needs. Involve practitioners in the curriculum development process to ensure graduates have the skills needed. Sixth, alumni networks. Build an active alumni network. They can be mentors for new students and provide information about job opportunities in the field of sharia accounting. Seventh, skills training. Provide additional training in soft skills, such as communication and leadership, which will increase graduates' competitiveness in the job market. By implementing these strategies, it is hoped that Sharia accounting graduates will be better prepared and competitive in the workforce.

The fourth strategy is promote the use of technology and entrepreneurship among students and graduates (Strength-Opportunity). Use social media platforms and official websites to share information about study programs, graduate achievements, and job opportunities. Interesting content, such as alumni testimonial

videos, can increase the interest of prospective students and use of technology and entrepreneurship among students and graduates. Then the fifth strategy is enhance alumni networking to provide mutual support for one another's professional development (Strength-Threat). alumni networks. Build an active alumni network. They can be mentors for new students and provide information about job opportunities in the field of sharia accounting.

Sixth, strategy to increase industry is to the government must promote the expansion of the Sharia finance industry through policies and regulations (Weaknesses-Opportunity). The government must encourage the expansion of the Islamic financial industry through policies and regulations. The central and regional governments must also synergize in developing the Islamic financial industry in Madura. so that the need for Islamic accountants can be optimized. Seventh, the government needs to encourage the growth of the Islamic financial industry through regulations and policies, thereby opening up new job opportunities for Sharia accounting graduates (Weaknesses-Threat). The government needs to encourage the growth of the Islamic financial industry through regulations and policies, thus opening up new jobs for Sharia accounting graduates. The role of local governments can accommodate the formation needs for Sharia accounting graduates to be in government, both private and public sectors.

The eighth strategy is Increasing the religious values of Sharia accounting graduates as an identity and implementing Islamic values in the world of work (Strength-Threat). Improving the religious values of Sharia accounting graduates as their identity and the application of Islamic values in the world of work. Eliminating the stigma of society towards negative Madurese behavior, by increasing religious values in the needs of work in the field of sharia accounting. Ninth strategy, mastering technology or accounting information systems in the world of work, both conventionally and sharia-compliant (Weaknesses-Threat). Mastering technology or accounting information systems in the world of work, both conventional and sharia. The need for technology is an unavoidable strategy to prepare students and graduates of sharia accounting in Madura. By maximizing the use of technology in sharia accounting resources while being equipped with an understanding and principles of sharia in the field of accounting, both of these things will become icons of sharia accounting graduates and of course be different from others.

The following modalities are employed in the analysis to apply Pierre Bourdieu's theory, there are four modalities that reason why the students choose sharia accounting. First, economic modality. Ownership of financial and material resources is a component of economic modality. As indicated by the data, the primary reason for the majority of Sharia accounting students to select the major is the favorable employment prospects and potential income in the future. This demonstrates the significance of economic modality. Second, cultural modality. Education, knowledge, and skills are all aspects of cultural modality. The data indicates that Sharia accounting graduates possess competencies that are acceptable to a variety of organizations. This demonstrates that they possess sufficient cultural modalities due to their formal education. This method is crucial. Third, social modality. Social modality is associated with relationships and social networks. According to the data, students prioritize their ability to communicate and relate in

order to secure employment. This suggests that social modality influences career success. Fourth, symbolic modality. Symbolic modality correlates with an individual's social status and recognition. The careers of Sharia accounting graduates may be bolstered by the symbolic modality of the status of graduates of nationally recognized state universities.

According to Bourdieu, the four modalities work synergistically to influence the career success of sharia accounting graduates in Madura. In this case, the application of Pierre Bourdieu's theory to the analysis of sharia accounting students' career choices highlights the importance of four key modalities: economic, cultural, social, and symbolic. The economic modality emphasizes the students' focus on future job prospects and income potential, reflecting the significant role of financial considerations in their decision-making. The cultural modality underscores the value of education, knowledge, and skills, showing that sharia accounting graduates possess competencies that align with organizational needs. The social modality emphasizes the importance of communication and networking, which are seen as critical factors in career success. Finally, the symbolic modality highlights the role of social status and recognition, particularly the prestige associated with graduates from nationally recognized universities. Together, these modalities demonstrate the complex interplay of resources, education, relationships, and status in shaping students' choices and future career outcomes in sharia accounting.

CONCLUSIONS

The majority of Sharia accounting graduates are employed in finance, although not necessarily in Sharia-based organizations. This demonstrates that Sharia accounting graduates' competence is generally acceptable to both Sharia and conventional companies. Graduates must possess communication and relationship-building abilities in order to secure employment. This demonstrates the necessity of acquiring soft skills in addition to technical skills, as evidenced since the lecture period. The primary challenge for Sharia accounting graduates is the scarcity of Sharia-based companies that offer employment opportunities in their respective fields. Therefore, universities and graduates must make concerted efforts to inform and educate companies and agencies about the benefits of Sharia accounting graduates. The government must promote the expansion of the Sharia financial sector through regulations and policies, thereby creating new employment opportunities for Sharia accounting graduates.

The acknowledgment of this paper, this study was supported by the State Islamic Institute (IAIN) of Madura for the research grant. From the presentation of the results above regarding the optimization of career studies of Sharia accounting students in Madura, it can be used as a source of policy in developing Sharia accounting careers in Madura in particular and Indonesia of course, for local governments, work industries, and campus policy development in Madura.

Based on the conclusions that have been presented, some suggestions for further research are, first, further exploration of soft skills. Further research can go deeper into exploring the influence of soft skills, such as communication skills, teamwork, and leadership, on the success of Sharia accounting graduates in entering the job market. This research can involve specific measurements of these skills and

their impact on job opportunities in both the Islamic and conventional financial sectors. Second, the need for analysis of conventional companies. Given that Sharia accounting graduates are also accepted in conventional companies, further research can explore the reasons and factors that make these companies accept Sharia accounting graduates. This can provide insight into how Sharia accounting graduates can be better prepared to adapt to the demands of non-Islamic companies. Third, the role of universities and government. Further research can analyze the role of universities in preparing Sharia accounting graduates, especially in terms of improving the curriculum and developing soft skills. In addition, a more in-depth study of government policies to encourage the expansion of the Islamic financial sector and create jobs for graduates is also very necessary. Fourth, mapping industry needs. Further research could also investigate further the specific needs of the Islamic finance industry, and how Sharia accounting graduates can be better prepared to meet these demands. This could include mapping career opportunities in Islamic-based companies and developing internship or training programs that are more relevant to the world of work. Fifth, case studies of other regions. As an additional suggestion, studies involving other regions in Indonesia can provide a broader comparison and picture of the challenges and opportunities faced by Sharia accounting graduates, as well as effective ways to develop this sector in various regions. Further research covering these areas is expected to provide more concrete recommendations for the development of Sharia accounting careers in Indonesia as a whole.

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