What makes undergraduate students enroll into an elective course?

The case of Islamic accounting

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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.

Keywords Undergraduates, Islam, Accounting education, Curricula, Universities, Malaysia

Paper type Research paper
Introduction

The latest development of higher educational institutions in Muslim countries indicates the increasing demand for Islamic education in various specialized fields. Islamic banking and finance education is one of the most popular new disciplines being offered and taught at universities and colleges. This is a response towards the growing development of the Islamic financial industry worldwide. In the context of Malaysia, this new development has provided opportunities for the offering of new Islamic banking- and finance-related courses. Another related discipline that is also gaining popularity is Islamic accounting. For instance, Abdul Rahman (2003) has examined the importance of Islamic accounting education at tertiary level. Further, Islamic accounting education is the new discipline that is able to cater for the Islamic banking education needs of students in Malaysian higher learning institutions. It combines both religion and technical skills – elements which are inseparable in Islamic accounting practices.

As it is, Islamic accounting has distinct ethical and religious dimensions that offer an alternative to the conventional western and secular accounting. Islamic accounting generally is a process that recognizes, measures and communicates the economic information that complies with Islamic law (Shari’ah) and Islamic values. Specifically, Islamic accounting refers to the process of identifying, measuring, and communicating economic and other relevant information, inspired by the Islamic worldview and ethics, and complies with the Shari’ah (Islamic law) – in order to permit informed judgments and decisions by potential and expected users information – to enhance social welfare and seek Mardhatillah (the blessings of God) (Abdul Rahman, 2004).

The teaching of a well-developed Islamic accounting course can offer at least two distinct benefits. First, it enriches the undergraduate students’ knowledge and skills on both the technical and ethical dimensions of accounting. Second, it is important for the students’ career advancement, especially to cater for the human capital needs of the growing Islamic financial industry upon their graduation.

In Malaysia, the Islamic financial industry was embarked upon with the establishment of the first Islamic bank, namely, Bank Islam Malaysia Berhad in 1983. This establishment was supported by the establishment of an Islamic University, namely, International Islamic University Malaysia (IIUM). The clear purpose of IIUM among others is to provide a support for the human capital needs of the Islamic financial industry. Since then, many new financial and educational institutions have been established. In the context of the present study, an Islamic finance program was first offered in 2004 by the Labuan School of International Business and Finance at the Universiti Malaysia Sabah (UMS). Nevertheless, an Islamic accounting course is rarely taught and offered by universities (with the exception of few such as IIUM). At UMS, an Islamic accounting course is being taught as an elective course.

Given the growing importance and popularity of Islamic accounting courses at higher learning institutions, especially in Malaysia, this study sets out to examine factors that may influence the undergraduate student’s intention to enroll (INT) in the course. This study adopts the theory of reasoned action (TRA) because of its predictive power and its applicability in different contexts (Taib et al., 2008; Ramayah and Suki, 2005; Tarkiainen and Sundqvist, 2005; Yuserrie et al., 2004). Furthermore, the TRA is able to explain the relationships between attitude (ATT) and subjective norm (SN).

In order to better reflect undergraduate students’ acceptance of an Islamic accounting course, the study used an additional construct, the "amount of information
on Islamic accounting (AIIA).” This construct is important for at least two main reasons. First, the information provision is important to persuade the student to enroll the course. Second, it is assumed that positive information on Islamic accounting will lead to the enrolment, once they understand the practical and theoretical values of the course.

By elucidating the enrolment intention from the student’s perspective, the findings of this study will help universities to develop a more student-accepted Islamic course. The study also provides insights into the approach to teach a new and unique course in the case of Islamic accounting. The paper is structured as follows. First, the paper presents the research model, followed by a review of the related literature and hypotheses development. Then, the following sections present the research methods employed and the research findings. Finally, the contributions, practical implications, and limitations of the study are explained.

The research model
The model of this study is derived from Ajzen and Fishbein (1980) and Fishbein and Ajzen (1975). Figure 1 shows the TRA.

The model is modified to better explain Islamic accounting course acceptance. The need for modification has been done by previous studies using TRA (Taib et al., 2008; Ramayah and Suki, 2005; Tarkiainen and Sundqvist, 2005; Yuserrie et al., 2004). The modification effort stems from the fact that TRA provides a general explanation only of the determinants of non-information system acceptance. Therefore, this study will integrate another variable in which it is classified as “external variable” namely “amount of information on Islamic accounting” in addition to “attitude,” “subjective norm” and “behavioral intention.”

Omitting “actual behavior” and two other original external constructs of TRA is necessary since the study is only interested in highlighting the behavioral intention, ATT, SN, and “amount of information on Islamic accounting.” This approach is similar to the procedure adopted by Taib et al. (2008). Further, this study recognizes ATT and subjective as “independent variables” while recognizing behavioral intention as “dependent variable.” Previous study such as Yuserrie et al. (2004) revealed the relationship between ATT and behavioral intention. They also found a relationship between SN and behavioral intention. Nevertheless, none of the above explored the concept of “amount of information on Islamic accounting.” Further, it is added in the modified model to further explore its influence on the student’s acceptance of Islamic accounting. The model shown in Figure 2 was developed and modified to better reflect Islamic accounting context.

Figure 1.
Theory of reasoned action
Literature review and hypotheses development

Islamic accounting

What is meant by Islamic accounting? By definition, Islamic accounting can be defined as a system of information that communicates the economic position and result of operation of an entity and ensures the information presented is correct, complies with Shari’ah and is free from any misleading information (Harahap, 2003). This definition contains the principles of Islamic accounting such as “comply with Shari’ah” and “free from any misleading information.” Further, the principles of Islamic accounting have been discussed by many scholars in the area of Islamic accounting. Mirza and Baydoun (2000) explained the principles of Islamic accounting that are founded on four basic principles. The said principles are Allah (God) ultimate ownership, the preference to community interest over those of the individuals, the importance of trade and commerce, and the prohibition of riba (interest). As such, an Islamic accounting course should explain and discuss all of these principles to improve students’ ability in understanding Islamic accounting.

The principles of Islamic accounting developed by Mirza and Baydoun (2000) were further enhanced from the principles initially developed by Baydoun and Willet (1997). Baydoun and Willet (1997) argued that the religious element is the key concern in Islamic accounting. The key to an Islamic accounting theory lies in the Muslim’s perceived relationship with Allah and the implications for the spiritual and moral dimension of the world and one’s duty to other people (Baydoun and Willet, 1997). Islamic accounting is comprised of both the technical and ethical aspects of accounting (Abdul Rahman, 2003).

The Islamic concept of khalifah is applicable to Islamic accounting for two reasons. First, the man is made khalifah and given amanah (trust) to manage the world according to Allah’s will. It is also in this world that man is given the freedom of choice concerning good and bad, right and wrong (Haneef, 1997). Furthermore, men are vicegerents on earth and directly accountable for all their actions as they are only trustees of Allah (Abdul Rahman, 2003). In Islam, a human being should be treated as a trustee and accountable for all his/her actions in this world, in order to receive the bounty of God (Allah) for the world of hereafter. Thereby, in accounting, the financial information must be recognized, measured and disclosed and must truly and fairly reflect the reality of the company’s economic and social performance. As elucidated by Abdul Rahman (2003):

The accountant in Islam is motivated to provide work and excellent service because as a holder of amanah on earth he must search for the bounties of Allah […] the accountant who

![Figure 2. Islamic accounting course acceptance model](image-url)
is imbued with the worldview of tawhid is not anti-profit or anti worldly gain within the limits provided by religion.

Second, a human being’s life is also aimed at the attainment of the Islamic concept of success, i.e. al-falah. Islamic accounting requires accountants to provide work and excellent service in order to attain the bounties of Allah. According to Abdul Rahman (2003), the work of an individual is a form of virtuous deed which is then the key for the attainment of faalah (true success is both successes in this world as well as in the hereafter). Briefly, a human being is required to create a balance between the religious and the worldly aspects of life.

Theory of reasoned action
This theory was introduced by Fishbein and Ajzen (1975) in order to establish a relationship among beliefs, ATT, intentions, and behaviors (Taib et al., 2008). The theory has been applied in different contexts. For instance, the study by Taib et al. (2008) examined bank customers’ perception over Musharakah Mutanaqisah home financing in the Malaysian context. In order to explain the acceptance level, the study employed TRA to predict the acceptance. Yuserrie et al. (2004) examined users’ and non-users’ perception of Islamic banking. Similarly, the theoretical framework for the model is based on TRA. In view of the above studies, there are two unique determinants derived from TRA applied to the studies. The first determinant is “attitude” while the second determinant is “subjective norm.” These two unique determinants potentially can explain the behavioral intention of undergraduate students of Islamic accounting course acceptance. Furthermore, the following reviews the said determinants.

Attitude. By definition, ATT refers to as the evaluative effect of positive or negative feeling of individuals in performing a particular behavior (Fishbein and Ajzen, 1975). There exist many studies which have documented the significant relationship between ATT and intention to use (Ramayah et al., 2003, 2004; Teo and Pok, 2003; Yulihasri, 2004; Ramayah and Suki, 2006). Selectively, Ramayah and Suki (2006) examined MBA students’ intention to use a mobile personal computer and found that ATT is significantly related to behavioral intention. In a more recent study, Taib et al. (2008) examined Musharakah Mutanaqisah home financing acceptance among 300 postgraduate students from three public universities in Malaysia, namely, IIUM, Universiti Teknologi Mara and Universiti Putra Malaysia. The study reported that ATT had a significant relationship with behavioral intention. Further, ATT is stronger for Muslim consumers than non-Muslim consumers for Musharakah Mutanaqisah home financing acceptance.

Further, the study by Gopi and Ramayah (2007) found that ATT had a direct positive impact on intention to use an online trading system. Similarly, in this study it is expected that the INT/accept Islamic accounting course is influenced by one’s ATT. Hence, the following hypothesis is proposed:

HI. There is a positive relationship between ATT and INT in an Islamic accounting course.

Subjective norm. SN refers to the individual’s perception of the likelihood that the potential referent group or individuals approve or disapprove of performing the given behavior (Fishbein and Ajzen, 1975). This construct has been applied in different
contexts ranging from technology-adoption to non-technology adoption researches. The importance of this construct has been appreciated by many scholars such as Ramayah et al. (2004), Yulihasri (2004) and Gopi and Ramayah (2007). Interestingly, the latest study by Taib et al. (2008) employed SN in explaining the behavioral intention of postgraduate students towards Islamic home financing. Explained in more detail, some of the previous studies have reported mixed results. Among others, are Chau and Hu (2001) and Lewis et al. (2003) who found that SN had no direct impact on intention to use. On the contrary, Venkatesh and Davis (2000) and Teo and Pok (2003) reported a significant relationship between SN and behavioral intention. In view of the above studies, the following hypothesis is presented:

**H2.** There is a positive relationship between SN and INT in an Islamic accounting course.

This study is also planned to investigate the following hypothesis. This hypothesis is developed by taking into consideration the arguments and findings of Tarkiainen and Sundqvist (2005) and Chang (1998). In Malaysia, one’s ATT is easily influenced by SN where family members, friends and colleague are strong referent points to adjust one’s belief on any particular matter:

**H3.** There is a positive relationship between SN and ATT, in turn, affecting INT in an Islamic accounting course.

**Amount of information on Islamic accounting.** Information refers to the data whose form and content are appropriate for a particular use (Alter, 2002). As such, “information on Islamic accounting” refers to the Islamic accounting data, knowledge and content that are appropriate for teaching and learning. People need information on an Islamic accounting course in order to increase their understanding of how the system is different from its conventional accounting counterpart, and on how the knowledge is beneficial for their career advancement. The absence of information on an Islamic accounting course could hinder a student’s capacity for effective action in enrolling the course.

In a different context of technology adoption, the amount of information consumers has about internet banking has been identified as a major factor impacting the adoption (Pikkarainen et al., 2004). Similarly, the study by Sathye (1999) found 69 percent of business customers were not using internet banking because they were not clear about the benefits of internet banking. Therefore, low awareness of internet banking is a factor in causing people not to adopt internet banking. The result is also in line with Pikkarainen et al. (2004). They argued that the amount of information is positively correlated with intention to use. The study claimed further that the amount of information about internet banking was considered to be the most influential factor in explaining the use of online banking services.

Hence, for acceptance of an Islamic accounting course, it is necessary that a university offering this course makes the students aware about the availability of such course and explains how it adds value relative to other courses in the university. Further, Ramayah and Ling (2002) who conducted a research in Penang, Malaysia found that awareness is not an issue because their respondents are aware of internet banking. This means the banks have been successful in promoting and creating awareness of the products and services they are offering through the internet (Ramayah and Ling, 2002).
Given the above discussion, there is a clear benefit in using this construct in order to assess the importance of the “amount of information on Islamic accounting.” The present study expects that the “amount of information on Islamic accounting” will affect the acceptance of an Islamic accounting course. Hence, the following hypothesis is proposed:

\[ H4. \quad \text{There is a positive relationship between “amount of information on Islamic accounting” and INT in an Islamic accounting course.} \]

This study also planned to investigate the following hypotheses:

\[ H5. \quad \text{There is a positive relationship between “amount of information on Islamic accounting” and ATT, in turn, affecting INT in an Islamic accounting course.} \]

\[ H6. \quad \text{There is a positive relationship between “amount of information on Islamic accounting” and SN, in turn, affecting INT in an Islamic accounting course.} \]

**Research methods**

**Subjects**
The data for this study were obtained through a survey questionnaire administered to a group of students at the Labuan School of International Business and Finance, UMS. The survey was conducted in 2008. The population of this study is Islamic finance program students in which the number is estimated at 200 students as at the end of 2008. The data collection method was based on personally administered questionnaires to the students. The sample was drawn among Islamic finance students at the university. Choosing this sample group is mainly owing to the following rationales. First, the Islamic accounting course is only offered to this group of students as an elective course. Second, this group of students is already familiar with the Islamic related courses.

Evidently, the subject of this study is the university’s students. All of the students registered at the school were Muslims. Hence, the Muslim respondents are considered acceptable after taking into consideration that the population of the Islamic finance program was predominantly Muslims. The decision to choose students as a sample was also supported by Singhapakdi *et al.* (1996) who claimed that students are considered a valid sample for exploratory study and when items in the questionnaires are pertinent to the respondents who answer. A total of 200 questionnaires were prepared and distributed, but only 135 (67.5 percent) responses were usable. The descriptive statistics of the respondents are summarized in Table I.

**Measures**
The questionnaire items were extracted from selected studies. Questionnaire items were adapted from prior studies which can be described as follows: ATT (Taib *et al.*, 2008), SN (Yuserrie *et al.*, 2004), and behavioral intention (Taib *et al.*, 2008). The questionnaire items for added variable “amount of information on Islamic accounting” are derived and adjusted from Pikkarainen *et al.* (2004). Here, adjustments were made in order to ensure all employed items were reflecting the Islamic accounting context. In the questionnaire, the respondents were required to rate their level of agreement with statements using five-point scales ranging from “strongly disagree” (1) to “strongly
agree” (5). This scale has been used in previous survey-related research (Pikkarainen et al., 2004).

Prior to the actual survey, five questionnaires were provided in order to facilitate a pilot study to be conducted among undergraduate students. The pilot study is important in order to detect any problems relevant to the instrument used for the study. Fortunately, all respondents to the test commented that the questions were easily understood. Only formatting and some editing work were done to the questionnaire prior to the actual survey. About 200 questionnaires were printed.

**Results**

*Factor analysis and Cronbach alpha*

Factor analysis was conducted in order to confirm the construct validity of the scales using a principal component analysis. The minimum factor loading of 0.6 on its hypothesized constructs is proposed (Nunnally, 1978). An eigenvalue of more than 1.0 was used as a determinant criterion for each factor in the factor analysis. Factor loading values were obtained using varimax rotation. Table II shows the results of the factor analysis. As a result, most of the factor loading for each instrument exceeded 0.6, meeting the essentially significant level of convergent validity. As it is, all constructs in the questionnaire are used for the regression analysis and also for the model fit analysis using Analysis of Moment Structures (AMOS) 7.0.

Further, the research instrument was tested for reliability using Cronbach’s coefficient \( \alpha \)-estimate, as reported in Table III. The Cronbach’s \( \alpha \)-values for all dimensions ranged from 0.70 to 0.89, exceeding the minimum \( \alpha \) of 0.6 (Hair et al., 1998), thus the constructs measures are deemed reliable. Consequently, all items are retained.

**Correlation**

Table IV presents correlation of the major variables used in this study. The results indicate that ATT, SN, and AIIA are positively correlated with INT \( (p < 0.01) \). The results also indicate that AIIA is positively correlated with ATT and SN \( (p < 0.01) \). It is worth mentioning that there also exists a positive correlation between ATT and SN \( (p < 0.01) \).

**Hypotheses testing and discussion of results**

In order to test the six proposed hypotheses, the authors employed a multiple regression. Table V presents the regression results of “attitude,” “subjective norm” and
### Table III.

<table>
<thead>
<tr>
<th>Items</th>
<th>Attitude</th>
<th>Subjective norm</th>
<th>Amount of information on Islamic accounting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Choosing an Islamic accounting course is a good idea</td>
<td>0.910</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Choosing an Islamic accounting course is rewarding</td>
<td>0.890</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Choosing an Islamic accounting course is beneficial</td>
<td>0.843</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Most people who are important to me think that I should choose an</td>
<td>0.916</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Islamic accounting course</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>It is expected of me that I should choose an Islamic accounting course</td>
<td>0.881</td>
<td></td>
<td></td>
</tr>
<tr>
<td>I have generally received information about Islamic accounting</td>
<td></td>
<td>0.892</td>
<td></td>
</tr>
<tr>
<td>I have received enough information about the benefits of enrolling in</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>an Islamic accounting course</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Table II.

Factor analysis

<table>
<thead>
<tr>
<th>Eigenvalue</th>
<th>Variance (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.416</td>
<td>48.806</td>
</tr>
<tr>
<td>1.391</td>
<td>19.878</td>
</tr>
<tr>
<td>1.052</td>
<td>15.025</td>
</tr>
</tbody>
</table>

Table IV.

Inter-correlations of the major variables

<table>
<thead>
<tr>
<th>Variables</th>
<th>ATT</th>
<th>SN</th>
<th>AIIA</th>
<th>INT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attitude</td>
<td>1.000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subjective norm</td>
<td>0.323*</td>
<td>1.000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount of information on Islamic accounting</td>
<td>0.380*</td>
<td>0.370*</td>
<td>1.000</td>
<td></td>
</tr>
<tr>
<td>Intention to enroll</td>
<td>0.499*</td>
<td>0.481*</td>
<td>0.629*</td>
<td>1.000</td>
</tr>
</tbody>
</table>

Notes: *p < 0.01; **p < 0.05

Table V.

Result of multiple regression

<table>
<thead>
<tr>
<th>Variable</th>
<th>Standardized β</th>
<th>t-value</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attitude</td>
<td>0.461</td>
<td>6.927</td>
<td>0.000</td>
</tr>
<tr>
<td>Subjective norm</td>
<td>0.246</td>
<td>3.704</td>
<td>0.000</td>
</tr>
<tr>
<td>Amount of information on Islamic accounting</td>
<td>233</td>
<td>3.432</td>
<td>0.001</td>
</tr>
<tr>
<td>$F$-value</td>
<td>48.269 (0.000)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$R^2$</td>
<td>0.525</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted $R^2$</td>
<td>0.514</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Notes: *p < 0.01; **p < 0.05
“intention to enroll.” The $R^2$ was 0.525 indicating that 52.5 percent of the variation in INT can be explained by the two named variables and the $F$-value of 48.269 was significant at the 0.01 level. ATT was positively related to INT and so was SN. Consequently, $H1$, $H2$ and $H4$ are supported. These outcomes are consistent with previous studies (Taib et al., 2008; Yuserrie et al., 2004; Pikkarainen et al., 2004). Thus, the more positive the ATT, the more likely that an Islamic accounting course is selected by the students. Also, the more positive the SN, the more likely that an Islamic accounting course is selected by the students. Overall, the results show the appropriateness of the fundamental elements of TRA in Islamic accounting context. It is confirmed that ATT and SN have strong influence over the behavioral INT on an Islamic accounting course. In addition, the study also showed that the greater the AIIA, the more likely that an Islamic accounting course is selected by the students. This result corroborates the findings of Pikkarainen et al. (2004), where the amount of information will motivate the use of a particular system.

Table VI presents the regression result between “attitude” and “subjective norm.” The $R^2$ was 0.104 indicating that 10.4 percent of the variation in ATT can be explained by SN and the $F$-value of 15.507 was significant at the 0.01 level. SN was positively related to ATT. Consequently, $H3$ is supported. Some previous studies have neglected to establish a link between SN and ATT (Ramayah and Suki, 2006; Yuserrie et al., 2004). In this study, ATT can be explained by SN. It is worth mentioning that the referent group influence can alter one’s ATT regarding a particular matter. In this case, it refers to Islamic accounting course acceptance. This outcome is consistent with previous studies (Tarkiainen and Sundqvist, 2005; Chang, 1998). Thus, the more positive the SN, the more likely that one’s ATT is influenced by it, which, in turn, affects behavioral intention.

Table VII presents the regression results between “amount of information on Islamic accounting” and “attitude.” The $R^2$ was 0.145 indicating that 14.5 percent of the variation in ATT can be explained by information of Islamic accounting and the $F$-value of 22.496 was significant at the 0.01 level. AIIA was related to ATT.

### Table VI.
Result of multiple regression

<table>
<thead>
<tr>
<th>Variable</th>
<th>Standardized $\beta$</th>
<th>$t$-value</th>
<th>$p$-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subjective norm</td>
<td>0.323</td>
<td>3.938</td>
<td>0.000</td>
</tr>
<tr>
<td>$F$-value</td>
<td></td>
<td>15.507*</td>
<td></td>
</tr>
<tr>
<td>$R^2$</td>
<td>0.104</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted $R^2$</td>
<td>0.098</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Notes: *$p < 0.01$; **$p < 0.05$

### Table VII.
Result of multiple regression

<table>
<thead>
<tr>
<th>Variable</th>
<th>Standardized $\beta$</th>
<th>$t$-value</th>
<th>$p$-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount of information on Islamic accounting</td>
<td>0.380</td>
<td>4.743</td>
<td>0.000</td>
</tr>
<tr>
<td>$F$-value</td>
<td></td>
<td>22.496**</td>
<td></td>
</tr>
<tr>
<td>$R^2$</td>
<td>0.145</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted $R^2$</td>
<td>0.138</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Notes: *$p < 0.01$; **$p < 0.05$
Consequently, $H5$ is supported. Although the study conducted by Pikkarainen et al. (2004) was employed as a point of departure, nevertheless the study had ignored the important link between information and ATT. Uniquely, this study reported that information is important in explaining the student’s INT for an Islamic accounting course via ATT. Evidently, “amount of information on Islamic accounting” can be considered as a good predictor in explaining behavioral intention among students for enrolling on the course.

Table VIII presents the regression result between “amount of information on Islamic accounting” and “subjective norm.” The $R^2$ was 0.137 indicating that 13.7 percent of the variation in SN can be explained by AIIA and the $F$-value of 21.115 was significant at the 0.01 level. AIIA was related to SN. Consequently, $H6$ is supported. This finding provides a clear explanation that SN can be adjusted according to the importance of the Islamic accounting course via the information delivered about the course. The greater AIIA, the more likely it is that the referent group can influence one’s behavioral INT.

**Structural model results**

This section has utilized the utility of AMOS 7.0 to explain the goodness-of-fit (GFI) of the model. Previous studies have neglected to apply it into the modified TRA model context, as evidenced by the findings of Taib et al. (2008) and Yuserrie et al. (2004), to name a few. The GFI indices herein do not contain any implication, because they are just indices to verify whether the model fit is acceptable or not (Chiu et al., 2005; Hatcher, 1994). On the other hand, assessing whether the modified model is fit or not is important in order to make sure the model is acceptable in a new context of research focus. Consequently, this study employed AMOS 7.0 in order to explore the GFI of the model, as well as to enrich the way in which the data are analyzed.

Table IX depicts the overall fit indices of the model. The table, in more detail, provides results on the GFI of the model. The model fit is assessed by $\chi^2$ and $\chi^2/df$

<table>
<thead>
<tr>
<th>Variable</th>
<th>Standardized $\beta$</th>
<th>$t$-value</th>
<th>$p$-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount of information on Islamic accounting</td>
<td>0.370</td>
<td>4.595</td>
<td>0.000</td>
</tr>
<tr>
<td>$F$-value</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$R^2$</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted $R^2$</td>
<td></td>
<td></td>
<td>0.131</td>
</tr>
</tbody>
</table>

**Notes:** *$p < 0.01$; **$p < 0.05$*

<table>
<thead>
<tr>
<th>Fit index</th>
<th>Recommended cut-off value</th>
<th>IACAM (the model)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Absolute fit measures</td>
<td>$\chi^2$</td>
<td>Near to df</td>
</tr>
<tr>
<td></td>
<td>$df$</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$\chi^2/df$</td>
<td>$\leq 3.0$</td>
</tr>
<tr>
<td></td>
<td>GFI</td>
<td>$\geq 0.90$</td>
</tr>
<tr>
<td></td>
<td>RMSEA</td>
<td>$\leq 0.08$</td>
</tr>
<tr>
<td>Incremental fit measures</td>
<td>TLI</td>
<td>$\geq 0.90$</td>
</tr>
<tr>
<td></td>
<td>CFI</td>
<td>$\geq 0.90$</td>
</tr>
</tbody>
</table>

**Table VIII.** Result of multiple regression

**Table IX.** Overall fit indices of the model
value, coupled with other model fit indices like GFI, comparative fit index (CFI), Tucker-Lewis index (TLI) and root mean square error of approximation (RMSEA). The cut-off value for the GFI indices was based on Crystal’s (2008) recommendation. As it is, the three fit indices for GFI, TLI, and CFI should be greater than 0.90 thresholds for acceptability (Crystal, 2008). Kline (1998) recommends at least four tests, such as \( \chi^2 \), GFI, NFI or CFI, TLI, and root mean square residual. As presented in Table VIII, a good research model fit is defined as GFI, TLI, and CFI exceeding 0.9, a \( \chi^2/df = \leq 3.0 \), and RMSEA = \( \leq 0.08 \).

Based on the above criteria, the model indicates GFI. Evidently, the study reported \( \chi^2/df \) value (0.309), GFI (0.96), CFI (1.00), and TLI (0.99). Here, GFI, CFI, and TLI were computed in order to provide a more robust evaluation of model fit (Lee, 2008). Further, parsimony measures are also used in GFI measures (Lee, 2008). The higher parsimony measure represents the better fit. For RMSEA, evidence of good fit is considered to be values less than 0.05 and values from 0.05 to 0.10 are indicative of moderate fit and values greater than 0.10 are taken to be evidence of a poorly fitting model (Lee, 2008; Browne and Cudeck, 1993). This study reported RMSEA value at 0.03, which is considered as GFI. Figures 3 and 4 show the structural model using AMOS 7.0.

**Conclusion and practical implications**

This study is one of the efforts to apply the TRA. The results indicate that all the hypothesized relationships in the core model were confirmed. The contributions of this study are threefold:

1. The study successfully used the TRA in Islamic accounting course enrolment.

   Consistent with previous studies (Taib *et al.*, 2008; Ramayah and Suki, 2006;
Yuserrie et al., 2004), the ATT and the SN were found to be significant antecedents of the INT on Islamic accounting course.

(2) “Amount of information on Islamic accounting” was also found to have a significant influence on behavioral intention. Furthermore, this study supports Pikkarainen et al.’s (2004) research that found a significant direct relationship between the amount of information and behavioral intention to use online banking, and therefore extends its applicability to Islamic accounting course enrolment.

(3) Results explain that TRA constructs are sufficient in explaining the newly emerging context of Islamic accounting course, but additional features should be added to better reflect this system. The modified model employed here, is thus named the Islamic accounting course acceptance model (IACAM).

This study has made contributions to at least three groups of stakeholders, namely students, researchers and the academic department of the university:

(1) On the students’ side, the management of academic department should develop a favorable of ATT and consider the SN in the students’ beliefs regarding Islamic accounting course enrolment. This could be done through effective communication to influence the positive perception of the course among the students. This could be effectively achieved through modern methods such as SMS advertisement, online university advertisement, brochures, etc. with the aim of improving the familiarity of the students with the course.

(2) For the accounting academicians in particular, this study will enhance the knowledge and understanding of an Islamic accounting course. It will then encourage more research to further develop this new discipline.
(3) For the management of the university, this study will help to address the importance and roles of the students’ ATT and the SN for new course offerings. Establishing a good perception of the course through a referent group approach will be of help in shaping one’s ATT, in turn, impacting INT on an Islamic accounting course in the future.

There are at least three limitations of the study. First, this study is confined to one public university where the population was about 200 only. The results, however, may represent the population in the university. There is a need to undertake further studies of either a similar or different course enrollment in other universities’ settings. Alternatively, a comparative study of students’ Islamic accounting course acceptance between universities in different countries could enrich the usefulness of the findings. Second, the study has not considered other possible relevant measures that may potentially support the INT in the modified model (IACAM). Other variables such as self-efficacy in accounting, perceived religious commitment, and teaching styles could be suggested for the future research in this discipline of Islamic accounting research. Third, since the respondents were all Muslims, therefore it could be bias, as some of them might already have a good background on Islam. If there are non-Muslim students in the present program, it will be more interesting to analyze the differences between the Muslims and non-Muslim samples. Thus, the future research in this discipline could address this particular concern.

Notwithstanding the above limitations, this study contributes towards a better understanding of the behavior of students’ enrollment in a unique course of Islamic accounting. The usage of TRA in this new context has further enhanced the reliability of the model and enriched both the knowledge of Islamic accounting and TRA.

References


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