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ANALYSIS OF ISLAMIC ACCOUNTING AWARENESS AMONG HIGHER EDUCATION STUDENTS: A STUDY IN TÜRKİYE

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Abstract

The concept of Islamic Accounting, defined as a form of accounting that ensures accounting processes are conducted in accordance with Islamic principles and rules, has begun to be emphasized not only in institutions but also in universities. In this context, Islamic Accounting, primarily practiced by interest-free finance companies and participation banks, has begun to be taught as a specialized course in universities in Turkey. The study examined conceptual information related to Islamic Accounting and surveyed to assess the awareness of university students who received Islamic Accounting education on this subject. The study was conducted at a public university in Turkey (Van Yüzüncü Yıl University) that provides Islamic Accounting education. The data from 138 participating students were analyzed using statistical analysis techniques. The study aimed to determine whether students have sufficient knowledge about the concept of Islamic Accounting, their understanding of it, and their willingness to learn. Based on the study's results, recommendations are intended to guide both students and the academic staff providing education. The results indicated that students expressed high levels of agreement that their conceptualization of Islamic Accounting is similar to traditional accounting, but has different focuses and socio-economic objectives. Additionally, there is a significant number of individuals interested in gaining knowledge about Islamic Accounting. It was concluded that the knowledge, awareness, understanding, and willingness to learn about Islamic Accounting do not show significant differences based on age, gender, and education.

Keywords: Islamic Accounting, Islamic Accounting Education, Islamic Finance.

Jel Codes: M40, I20.

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YÜKSEKÖĞRETİM ÖĞRENCİLERİNİN İSLAMİ MUHASEBE FARKINDALIKLARININ ANALİZİ: TÜRKİYE'DE BİR UYGULAMA

Öz

İslami muhasebe kavramı, muhasebe süreçlerinin İslam ilkeleri ve kurallarına uygun olarak yürütülmesini sağlayan bir muhasebe şekli olarak tanımlanmakta olup, sadece kurumlarda değil, üniversitelerde de önem kazanmaya başlamıştır. Bu bağlamda, öncelikle faizsiz finans şirketleri ve katılım bankaları tarafından uygulanan İslami Muhasebe, Türkiye'deki üniversitelerde uzmanlık dersi olarak öğretilmeye başlanmıştır. Çalışma, İslami Muhasebe ile ilgili kavramsal bilgileri incelemiş ve İslami Muhasebe eğitimi alan üniversite öğrencilerinin bu konudaki farkındalıklarını değerlendirmek için bir anket gerçekleştirmiştir. Çalışma, İslami Muhasebe eğitimi veren Türkiye'deki bir devlet üniversitesinde (Van Yüzüncü Yıl Üniversitesi) gerçekleştirilmiştir. Katılımcı 138 öğrenciden elde edilen veriler istatistiksel analiz teknikleri kullanılarak incelenmiştir. Çalışma, öğrencilerin İslami Muhasebe kavramı hakkında yeterli bilgiye sahip olup olmadıklarını, bu kavramı ne kadar anladıklarını ve öğrenmeye istekli olup olmadıklarını belirlemeyi amaçlamıştır. Çalışmanın sonuçlarına dayanarak hem öğrencilere hem de eğitim veren akademik personele rehberlik edecek önerilerde bulunulmuştur. Sonuçlar, öğrencilerin İslami Muhasebe kavramının geleneksel muhasebeye benzer olduğunu, ancak farklı odak noktaları ve sosyo-ekonomik hedefleri olduğunu yüksek düzeyde kabul ettiklerini göstermiştir. Ayrıca, İslami Muhasebe hakkında bilgi edinmek isteyen önemli sayıda kişi bulunmaktadır. İslami Muhasebe hakkında bilgi, farkındalık, anlayış ve öğrenme istekliliğinin yaş, cinsiyet ve eğitim düzeyine göre önemli farklılıklar göstermediği sonucuna varılmıştır.

Anahtar Kelimeler: İslami Muhasebe, İslami Muhasebe Eğitimi, İslami Finans.

Jel Kodları: M40, I20.

1. INTRODUCTION

It is known that accounting is a process in which businesses carry out their financial transactions by fulfilling various functions. Businesses that conduct their transactions without interest also maintain their accounting processes in the same manner. However, these enterprises carry out their transactions primarily according to Islamic principles, focusing on interest-free practices. Initially, various standards emerged for the transactions used by interest-free financial institutions. Later, standards were developed with the assumption that they could be used not only for interest-free businesses but also for all businesses. The process, which first started as accounting standards or a system for interest-free financial institutions in the literature, later continued to be referred to as “Islamic accounting” in different countries. Considering that accounting is a practice and a process, using the concept of Islamic accounting is appropriate, even though it is criticized. Because, of course, transactions are made based on some systems and standards in accounting practices. In addition to the systems and standards related to the concept of Islamic accounting and its application, the aim is also to ensure that the transactions align with Islamic principles.

The concept of Islamic accounting is newer than Islamic finance. For this reason, the fact that it is not yet widely known draws more attention to studies on this subject. However, studies in this field will undoubtedly increase the awareness of the concept in question.

Islamic accounting can be defined as a process for businesses to record accounting transactions based on Islamic principles and in accordance with interest-free finance accounting standards. If the recording of transactions, the basic function of accounting, is conducted in accordance with Islamic principles, the subsequent classification and reporting functions will adhere to these principles. Therefore, a business that claims to perform its transactions in accordance with Islamic accounting will definitely prioritize these principles.

'Islamic accounting' as a new discipline deal with the financial reporting of organizations from the perspective of knowledge derived from revelation and other Islamic sources of knowledge, leading to practices consistent with Islamic beliefs and practices. Of course, the objectives, operational activities, and outcomes of 'Islamic accounting' are determined by the Islamic Aqeedah and Shariah. (Ahmed, 2012: 16).

Islamic accounting can be defined as “the process of identifying, measuring and presenting financial and non-financial information that may affect the economic decisions of users within the framework of Islamic principles, with the purpose and intention of seeking Allah's pleasure and favor” (Ersoy, Çatıkkaş, & Yatbaz, 2018: 98). Islamic accounting does not hesitate to say that all methods and techniques used in conventional accounting are illegal, but justifies them based on the touchstone of the Quran and Sunnah. Islamic accounting accepts a conventional method if it does not contradict the values and principles of the Shariah, rejects it if it does, and includes some other standards and values that traditional accounting does not apply to establish justice (Ather and Ullah, 2009:13). As can be seen from the academic studies conducted in recent years, in addition to studies such as Islamic finance, Islamic banking, interest-free finance accounting standards, studies on the concept of Islamic accounting are also being conducted (Karyağdı and Akbaba; 2022: 248). In this sense, it can be said that the accounting practices of some companies, which focus on Islamic procedures, also contribute to the emergence of these studies.

Since various applications and standards related to Islamic Accounting have recently become concepts that both accounting Professionals and students have encountered, studies conducted with relevant individuals are valuable. In this study, the aim was to analyze the awareness of Islamic Accounting among students in higher education, particularly in programs with a strong focus on accounting courses. In this context, a survey study was conducted. The study first included conceptual information about Islamic Accounting, followed by a discussion of previous studies related to the topic. In the next phase, the analysis and findings of the survey

conducted concerning the purpose of the research were evaluated and the conclusion section included a series of assessments and recommendations.

2. LITERATURE REVIEW

Siswantoro (2015) investigated the perception and awareness of Islamic accounting among undergraduate accounting students at Universitas Indonesia. The study revealed that the respondents believed that Islamic accounting has better standards and values than conventional accounting. In addition, the study found that the Islamic economy and good people should support Islamic accounting. This supports the idea that Islamic accounting is needed for the proper recording of Islamic financial transactions. This study, consistent with our findings, indicates that students perceive Islamic accounting as an ethics-based system, though its conceptual distinctions are not yet fully internalized.

Halim (2017) investigated the awareness of undergraduate accounting students in Malaysia on Islamic accounting. The study measured students' knowledge and attitudes towards Islamic accounting using a survey method. One of the most important conclusions of the study is that its findings will help universities include an introductory Islamic accounting course in their existing accounting programs. This study, aligned with our research, highlights the necessity of curriculum integration for the institutionalization of Islamic accounting, pointing to a common educational gap.

Masorong (2019) examined the level of awareness of first-year accounting students in Marawi City, Philippines, towards Islamic accounting. In the study, a questionnaire was administered to one hundred and twenty-two first-year accounting students, and a descriptive approach was used to interpret the data. The results of the study showed that not all respondents were aware of Islamic accounting. It was also found that the participants were not aware of the difference between Islamic accounting and conventional accounting. This situation is interpreted as having an adverse effect because it shows that the participants lack knowledge about Islamic accounting. This study, contradicting our results, shows that students in Türkiye demonstrate higher awareness levels, likely due to the earlier institutionalization of Islamic finance education.

Rahmawati, Riwayatanti, and Eltivia (2019) analyzed the factors influencing accounting students' tendencies to become customers of Islamic banks. The study examined five variables: knowledge, religiosity, product, reputation, and service. The findings indicated that the knowledge variable did not have a significant or negative effect on students' interest in Islamic

banks. In contrast, religiosity, product, reputation, and service variables were found to have a substantial and positive impact on students' interest in Islamic banks. This study, contrary to our findings, suggests that knowledge and awareness do not affect learning interest, whereas our results reveal a significant and positive relationship between them.

Allan, Obada, and Melhim (2021) focused on the perception, awareness, and understanding of Islamic accounting among accounting students. They sought to identify the differences between Islamic and conventional accounting as well as the impact of factors such as gender and years of study on Islamic accounting awareness and knowledge. They concluded that Islamic accounting should be explicitly taught at least as an elective course. In Jordan, where the study was conducted, few universities offer Islamic accounting education at the undergraduate level, highlighting a need for its expansion in local universities. In this regard, they suggested that Islamic accounting courses should be taught to prepare students with the knowledge and skills needed by future employers. This study, consistent with ours, similarly emphasizes students' expectations for incorporating Islamic accounting courses into the curriculum.

Wahyuningsih, Yasin, and Irwan (2022) aimed to investigate the effects of Islamic banking products and services on the perception of Islamic banking among students in the Business and Economics department. The study was conducted at Mataram State Islamic University in Indonesia. As a result of their research, they found that Islamic banking products did not have a positive and significant effect on the students' perceptions. In other words, it was understood that the products did not influence the students' perceptions. This study, in contrast with our findings, argues that Islamic banking products do not affect students' perceptions, while our results show high awareness and willingness to learn.

Canbaz (2023), in his study on the perspectives of Islamic economics and finance education, aimed to determine the attitudes of university students towards these courses. Based on his study's findings, he concluded that students have highly positive opinions about these courses. The reasons for the negative views about the course were seen as the fact that Islamic finance courses were taught for the first time. In addition, the study determined that perspectives in the region varied among the groups. The analysis showed that the perspective was positive if the trainee was in a higher education program. This study, supporting our findings, reveals that students hold positive attitudes toward Islamic finance and accounting education, though broader course dissemination is needed.

Kibiya, Usman, Kurfi, and Hamid (2023) aim to analyze the awareness and knowledge of Islamic accounting among accounting students in Nigerian universities. The study also

compares students' understanding of Islamic and conventional accounting. In their study, the authors found that accounting students have sufficient awareness and basic knowledge of Islamic accounting, as they can compare it with traditional accounting. They also concluded that students agreed on their desire to learn Islamic accounting and that it should be a compulsory course in the accounting curriculum. This study, consistent with our research, confirms that students have a high level of awareness, reinforcing the view that Islamic accounting has become a global educational need.

Husain, Aisyah, and Musa (2024) conducted interviews with 20 students who had taken an Islamic accounting course. They observed that Islamic accounting education should focus on enhancing students' competencies, optimizing business processes, and developing Islamic accounting applications. The study also contributed to the literature on the effectiveness of teaching models in Islamic accounting. It emphasized that universities should make these models more aligned with the business world, student-centered, and practice-oriented. This study, in line with our findings, emphasizes that Islamic accounting education should not remain theoretical but be supported by practical and applied components.

Rahman (2025) examined the flipped classroom approach within a conceptual framework to enhance the effectiveness of Islamic accounting education at the postgraduate level. The author emphasized that this method improves students' critical thinking, independent learning, and active engagement skills. In contrast, traditional teaching methods remain insufficient in conveying the complex and ethics-based principles of Islamic accounting. Furthermore, it was concluded that this approach, grounded in the theory of social constructivism, provides an effective pedagogical model for fostering ethical awareness consistent with Islamic values. This study, supporting our conclusions, indicates that students are open to innovative and learner-centered teaching approaches in Islamic accounting education.

Violita, Siswanto, Abdullah, and Nurhayati (2025) examined the undergraduate curricula of Shariah Accounting programs in Indonesia and proposed a competency-based curriculum model aligned with industry needs. The authors noted that current programs focus primarily on theoretical knowledge and fall short in fostering skills related to digitalization, ethics, governance, and leadership. The proposed curriculum introduces new courses such as risk management, digital economy, Islamic entrepreneurship, data analytics, and financial planning, aiming to enhance students' technical and ethical competencies. Furthermore, the study emphasized the importance of developing a nationally standardized Shariah Accounting curriculum through collaborative platforms among universities. This study, aligned with our

research, underlines the inadequacy of current curricula and the necessity of strengthening digitalization and ethical dimensions.

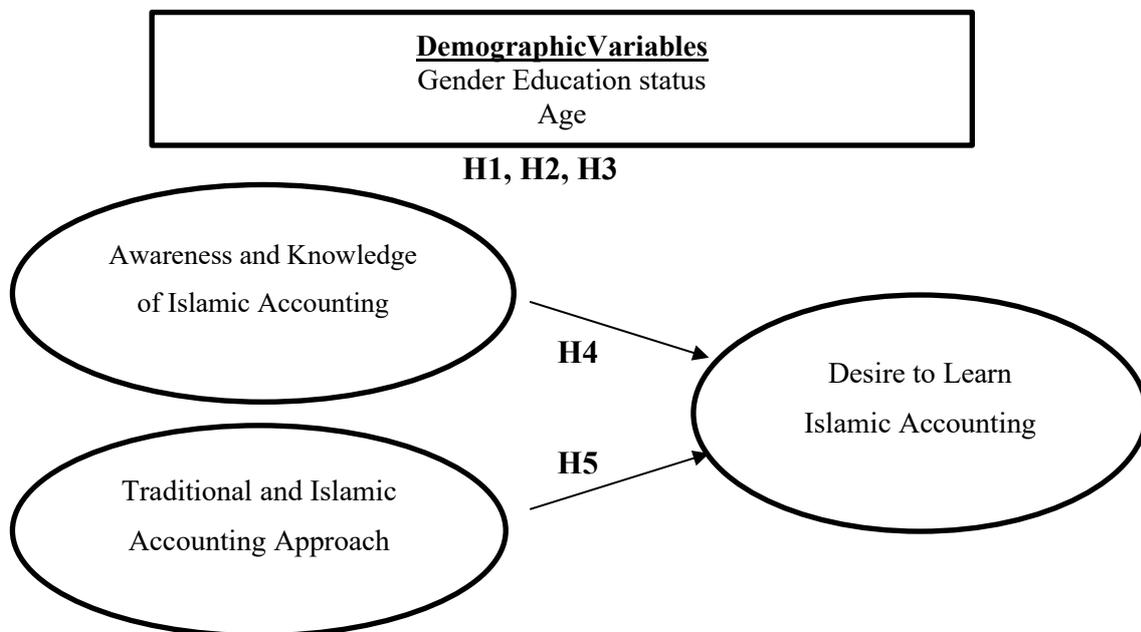
When previous studies are examined, it has been observed that research on Islamic Accounting is limited. In this context, it is anticipated that the present study, as one of the first conducted in Turkey in this field, will significantly contribute to the literature. Determining the conceptual framework of Islamic Accounting, as well as assessing the awareness of university-level students regarding this topic, will enrich the existing literature and provide a foundational basis for future research in this field. Therefore, this study has the potential to enhance the knowledge and understanding of Islamic Accounting in both academic and practical applications.

3. METHODOLOGY

3.1. Purpose of the Study

The study was conducted at a state university (Van Yüzüncü Yıl University) in Türkiye that provides Islamic Accounting education. The primary purpose of the study is to determine whether the perceptions of students studying Islamic Accounting differ based on demographic variables. In addition, the study aimed to analyze whether students' knowledge and understanding of Islamic accounting impact their willingness to learn it.

3.2. Research Model and Hypothesis



H1: Participants' attitudes and perceptions towards Islamic accounting differ according to the gender variable.

H2: Participants' attitudes and perceptions towards Islamic accounting differ according to the educational status variable.

H3: Participants' attitudes and perceptions towards Islamic accounting differ according to the age variable.

H4: Having Islamic accounting awareness has a positive effect on willingness to learn Islamic accounting.

H5: Having Islamic accounting knowledge has a positive effect on willingness to learn Islamic accounting.

3.3. Research Sample Selection and Survey Design

The data used in the study were collected using the questionnaire technique from quantitative data methods. The questionnaire form was created using the one used in the study of Kibiya et al. (2023). The questionnaires used in the study were utilized. The form used in the study consists of 4 parts. In the first part, the aim was to measure the demographic information of the students, and questions were included to achieve this. In the second part, there are questions about students' "Awareness and Knowledge of Islamic Accounting." In the third part, there are questions about "Traditional Accounting and Islamic Accounting Understanding." In the last part, there are questions about their "Willingness to Learn Islamic Accounting." A 5-point Likert scale was used in the questions in the second, third, and fourth sections. Undergraduate and graduate students studying at Van Yüzüncü Yıl University participated in the study. The study was completed with 138 participants in total. The study used a convenience sampling method and took into account the voluntary nature of the participants in the survey. The survey form was conducted via Google Form and a face-to-face survey application. The study was conducted between July 2023 and February 2024. The questionnaire form applied in the study was approved by the Bitlis Eren University Rectorate Ethical Principles and Ethics Committee with the decision dated 11.05.2023 and numbered E-84771431-050.01.04-91198.

3.4. Analyses Used in the Study

In the study, first, descriptive statistics regarding the sample were presented. Then, Mann-Whitney U and Kruskal-Wallis Test analyses were performed to determine whether there were differences in attitudes according to the demographic characteristics of the participants. These analyses were used to provide preliminary information about the participant profile and to reveal sample differences. Structural Equation Modeling (SEM) was preferred to test the basic hypotheses of the study. Thanks to the SEM method, the relationships between the variables

were tested holistically in the model created based on the theoretical framework. This analysis was performed using the AMOS 24.0 program; both the measurement model (confirmatory factor analysis) and the conformity values of the structural model were reported. In addition, standardized path coefficients and significance levels were presented in detail. In the study, a normality test was performed to check whether the data showed normal distribution. Since the data did not show normal distribution, the Mann-Whitney U test and the Kruskal-Wallis Test were used as nonparametric tests. Confirmatory factor analysis and reliability analyses were performed again to test the reliability and validity of the scales used in the study. As a result of the reliability analysis, Cronbach's Alpha coefficient was found to be 0.977.

4. FINDINGS

In this part of the study, the data obtained were analyzed, and the findings were evaluated.

4.1. Demographic Findings

Demographic findings of the participants who answered the questionnaire in the study are presented in Table 1.

Table 1. Demographic Data

		Frequency	Percent (%)
Gender			
	Male	66	47,8
	Female	72	52,2
Age			
	16-20	14	10,1
	21-25	77	55,8
	26-30	15	10,9
	31 and above	32	23,2
Education Status			
	Undergraduate	119	86,2
	Master Degree	19	13,8

Note. N 138

According to Table 1, 47.8% of the respondents are male and 52.2% are female. While 10.1% of the participants are between the ages of 16-20, 55.8% are between the ages of 21-25, 10.9% are between the ages of 26-30, and 23.2% are 31 and above. 86.2% of the participants have a bachelor's degree, and 13.82% have a master's degree.

4.2. Reliability Analysis Findings

Table 2. Reliability Analysis

Reliability Analysis	
Cronbach's Alpha	Number of Survey Items
,977	38

To determine the reliability level of the scales in the study, the Cronbach Alpha coefficient (α) was calculated. Cronbach's Alpha coefficient varies between 0 and +1. The reliability of the scales is determined as follows:

The scale value in the range $0 \leq \alpha < 0.40$ is not reliable,

The scale value between $0.40 \leq \alpha < 0.60$ is low reliable,

$0.60 \leq \alpha < 0.80$ is considered reliable;

$0.80 \leq \alpha < 1.00$ is considered highly reliable (Yıldız & Uzunsakal, 2018, 19). Accordingly, the Cronbach's Alpha coefficient of the scales in the study was,977 which indicates that the scales are reliable.

4.3. Descriptive Statistical Findings

The level of participation in the questionnaire statements was analyzed by averaging the statements in sections B, C, and D of the form used in the study. The level of meaning expressed by the arithmetic mean value of the answers given in the questionnaire was determined as '1-1,80: Strongly Disagree, 1,81-2,60: Disagree, 2,61-3,40: Undecided, 3,41-4,20: Agree, 4,21-5,00: Strongly Agree' (Yanık, 2013:28).

Table 3 shows the averages of the participants' answers regarding the awareness and knowledge of Islamic Accounting.

Table 3. Participants' Responses Regarding Islamic Accounting Awareness and Knowledge

Statements on Islamic Accounting Awareness and Knowledge	Mean
Islamic accounting is an alternative accounting system based on Shariah that deals with socio-economic and Shariah-compliance information for decision-making	3,33
The main features of Islamic commercial law are the prohibition of uncertainty (garar), gambling (maysir) and interest (riba).	3,72
The Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) is a global standard-setting body for Islamic financial institutions.	3,41

The concept of accounting was found in Muslim practices in the seventh century. Islamic accounting is the process of identifying, measuring and communicating economic and other relevant information inspired by Islamic moral law, and Islamic accounting offers a faithful representation of the economic transaction of a business entity.	3,62
Islamic laws should be recognized as a mandatory requirement for IFIs	3,32
Islamic accounting harmonizes society by ensuring fair and just accounting that addresses various stakeholders for Shariah-permitted activities.	3,53
Accountants should provide information that will enable society to fulfil the commandments of Allah.	3,43

When the data in Table 3 are analyzed, it is seen that the level of participation of the students studying Islamic Accounting in the statement ‘*The main features of Islamic commercial law are the prohibition of uncertainty (gharar), gambling (maysir) and interest (riba)*’ ranks first with a mean of 3.72. This situation shows that students attach importance to the prohibition of uncertainty, gambling, and interest.

The Traditional Accounting and Islamic Accounting Understandings of the students studying Islamic Accounting were evaluated, and the results obtained are presented in Table 3.

Table 4. Answers Regarding Conventional Accounting and Islamic Accounting Approach

Statements on Traditional Accounting and Islamic Accounting Approach	Mean
While IFIs are based on Sharia, traditional financial institutions do not have such religious concerns.	3,42
Sharia-compliant bonds (Sukuk) are based on profit or loss sharing, while conventional bonds are based on interest.	3,41
Investment in IFIs must be guided by Shariah, whereas investment in conventional financial institutions is driven purely by the profit motive, regardless of Shariah permissibility.	3,37
The conceptual framework of Islamic accounting is similar to that of conventional accounting, but with different focus and socio-economic objectives.	3,63
Unlike interest-based traditional financial institutions, IFIs are based on profit or loss sharing principles.	3,41

IFIs encourage risk-sharing between funders (investors) and intermediary (management/entrepreneurs), while traditional financial institutions promote a predetermined guaranteed interest rate.	3,27
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According to Table 4, when we look at the statements about ‘Conventional Accounting and Islamic Accounting Approach’ of the students studying Islamic Accounting, we can see that most of them think that Islamic accounting is conceptually similar to conventional accounting. Still, they feel that they have different focuses and socio-economic objectives.

Table 5. Responses Regarding Learning Islamic Accounting

Statements about Learning Islamic Accounting	Mean
I would like to learn about Islamic Accounting	3,70
Islamic accounting should be included as a compulsory course in the accounting programme.	3,38
Islamic accounting should be included as an elective course in the accounting programme.	3,53
Islamic accounting curriculum is needed for adoption by relevant academic institutions.	3,51
Islamic accounting is required for IFIs (e.g. Islamic banks and takaful companies)	3,55
Accountants should be equipped with Islamic accounting knowledge.	3,48

When Table 5 is analyzed, it is seen that the students' desire to learn Islamic Accounting ranks first with an average of 3,70. This situation shows that Islamic Accounting education in universities should be more widespread and that the course contents should not be limited to the field of accounting (Islamic finance, Islamic economics, etc.). In addition, this situation emphasizes the expansion of fields not only in Economics and Administrative Sciences but also in the faculties of Islamic Sciences, Islamic Law, etc., for students receiving education.

4.4. Difference Analyses

It was wondered whether the answers given by the participants differed in terms of gender, education, and age. Since the data were not normally distributed, the Mann-Whitney U test and the Kruskal-Wallis Test were conducted.

Table 6. Mann-Whitney U Test Results

	Knowledge and Consciousness	Traditional Approach	Learning Islamic Accounting
Mann-Whitney U	2347,000	2310,500	2173,000
Wilcoxon W	4558,000	4938,500	4801,000

Z	-,124	-,281	-,869
Asymp. Sig. (2-tailed)	,901	,779	,385

When the data from Table 6 are analyzed, it is observed that there is no difference in gender across all three sections for both undergraduate and graduate students receiving Islamic Accounting education ($p>0.05$). In other words, it has been concluded that students' willingness to learn, understanding, awareness, and knowledge levels towards Islamic Accounting do not vary according to gender. According to these results, the H_1 hypothesis is not accepted.

Table 7. Mann-Whitney U Test Results

	Knowledge and Consciousness	Traditional Approach	Learning Islamic Accounting
Mann-Whitney U	1001,000	959,500	1039,000
Wilcoxon W	8141,000	8099,500	8179,000
Z	-,802	-1,063	-,568
Asymp. Sig. (2-tailed)	,422	,288	,570

When Table 7 is analyzed, it is concluded that students' willingness to learn, understanding, awareness, and knowledge levels towards Islamic Accounting do not vary according to their education levels. There is no difference in terms of education in all three sections ($p>0,05$). According to these results, the H_2 hypothesis is not accepted.

An attempt was made to determine whether there is an age difference related to the students' learning desires, understanding, consciousness, and knowledge levels in the questionnaire. The results obtained are presented in Table 8.

Table 8. Kruskal Wallis Test.

	Knowledge and Consciousness	Traditional Approach	Learning Islamic Accounting
Chi-Square	,364	1,463	1,932
df	3	3	3
Asymp. Sig.	,948	,691	,587

According to the information in the table, there is no difference among all three sections. ($p>0,05$), In other words, the answers given according to the age group do not differ. It is concluded here that age is not an important criterion. According to these results, hypothesis H_3 is not accepted.

4.5. Confirmatory Factor Analysis

Before testing the research hypotheses, confirmatory factor analysis was performed to analyze whether the reliability and validity of the variables in the constructed model are appropriate. The results reveal that the constructed model is meaningful and the fit index values are within acceptable values.

Table 9. Confirmatory Factor Analysis Fit Values

Index	Excellent fit values	Acceptable values	Model Value	Result
χ^2 / df	≤ 3	$3 \leq \chi^2 / df \leq 5$	2,083	Perfect
RMSEA	$\leq 0,05$	$\leq 0,08$	0,08	Acceptable
CFI	$\geq 0,95$	$\geq 0,90$	0,91	Acceptable
GFI	$\geq 0,95$	$\geq 0,85$	0,86	Acceptable
AGFI	$\geq 0,95$	$\geq 0,85$	0,85	Acceptable
χ^2 =Ki-kare; df (sd)= degrees of freedom; RMSEA= Root Mean Square Error of Approximation ; SRMR= Standardized Root Mean Square Residual ; CFI= Comparative Fit Index); GFI= Goodness of Fit Index				

Source. Schermelleh-Engel vd. (2003)

Considering the modification values of the research scale, it was observed that the chi-square value (2.08) and the fit criteria RMSEA, CFI, GFI, and AGFI values were both at acceptable and excellent fit levels. Based on these data, it was concluded that the fit index indicators were sufficient for confirmatory factor analysis (Hooper et al., 2008).

4.6. Results of Structural Equation Modelling

Path analysis was used to test the hypotheses formed within the scope of the research model, and the hypotheses finalized through confirmatory factor analysis were also tested. In addition, the significance of the model was evaluated. The results regarding the fit indices of the constructed model are given in the table below.

Table 10. Fit Values for the Structural Model

Index	Excellent fit values	Acceptable values	Model Value	Result
χ^2 / df	≤ 3	$3 \leq \chi^2 / df \leq 5$	2,813	Perfect
RMSEA	$\leq 0,05$	$\leq 0,08$	0,07	Acceptable
CFI	$\geq 0,95$	$\geq 0,90$	0,92	Acceptable
GFI	$\geq 0,95$	$\geq 0,85$	0,87	Acceptable

AGFI	$\geq 0,95$	$\geq 0,85$	0,85	Acceptable
χ^2 =Ki-kare; df (sd)= degrees of freedom ; RMSEA= Root Mean Square Error of Approximation ; SRMR= Standardized Root Mean Square Residual ; CFI= Comparative Fit Index ; GFI= Goodness of Fit Index				

Source. Schermelleh-Engel vd. (2003)

The descriptive fit values of RMSEA (0.07), CFI (0.92), GFI (0.87), and AGFI (0.85) were obtained based on the proposed research model, which was compared to an independent model. In addition, it is also assumed that all observed variables of the model evaluated in terms of appropriateness are measured without error.

With the structural equation modelling analysis, the research hypotheses were statistically evaluated in line with the model.

Table 11. Findings Related to Hypothesis Tests.

			Estimate	S.E.	C.R.	P
BB	→	İMÖ	,520	,141	3,677	***
GI	→	İMÖ	,304	,187	1,622	,105

Note. BB: Awareness and knowledge of Islamic accounting, GI: Understanding of traditional accounting and Islamic accounting, IMO: Willingness to learn Islamic accounting.

According to the results of the research model a statistically significant and positive effect on the willingness to learn Islamic accounting ($r=0.520$, $p<0.01$). Traditional accounting and Islamic accounting understanding do not have a statistically significant effect on the desire to learn Islamic accounting ($p>0.05$). It is concluded that individuals who are knowledgeable and conscious about Islamic accounting have a strong desire to learn this type of accounting. On the other hand, it has been determined that individuals familiar with traditional and Islamic accounting have no desire to learn Islamic accounting. According to these results, while **H₄** is accepted, the **H₅** hypothesis is rejected.

5. CONCLUSION

The concept of Islamic finance, which started in the field of finance, gradually began to develop in areas such as accounting and economics. Firstly, at the end of the 1800s, Muslims living under colonial rule began to show the will to rediscover their identity, regain the values they believed they had lost, and apply these values in all areas of their lives, including economics (Iqbal & Mirakhor, 2011:13). Later on, in the 1960s, Arab scholars and especially Indian intellectuals concluded that the conventional economic and financial system contradicted

Islamic principles. With these ideas, increasing theoretical studies on the establishment of an Islamic system began to be carried out and paved the way for the issue to enter the agenda of the Islamic world and to start practical studies in this context (Tabakoğlu, 2010:15). In the 1980s, the concept of Islam started to expand more. Many Muslim countries have taken steps to reorganize their financial systems in accordance with Islam. Pakistan, Sudan, and Iran are among these countries. Some other countries, such as Malaysia and Bahrain, have preferred to add Islamic banks to their existing financial systems (Omar et al., 2013:19). With these developments, the need to establish standards and regulations in the field of Islamic finance came to the agenda in the 1990s. To meet this need, the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) was established in 1991 (Kettell, 2010:5; Güçlü and Kılıç, 2020:79).

After all the developments in the 20th century, concepts such as Islamic Economics and Islamic Accounting, rather than Islamic Finance, began to be included in the agenda. Islamic accounting is defined as accounting in accordance with Islamic Sharia in accounting records (Ağkan, 2018: 239). Islamic accounting has a feature that increases social welfare and enables information users to make informed decisions (Aydoğmuş, 2019: 61). In this respect, Islamic Accounting education has become as important as the concept of Islamic Accounting. In this context, it is increasingly crucial for future accountants and accounting students to have information on the subject. In this framework, the study was conducted at a state university (Van Yüzüncü Yıl University) in Türkiye that provides Islamic Accounting education. The primary purpose of the study is to determine the awareness of students studying Islamic Accounting about Islamic Accounting. In addition, the study also aimed to determine the students' knowledge of Islamic Accounting, their understanding of Islamic Accounting, and their willingness to learn.

In the study, existing questionnaires previously applied to the subject in the literature were used. The use of existing questionnaires provided a time-saving advantage in the study. A total of 138 university students participated in the study. In the study, data were collected from participants using a questionnaire consisting of a section on demographic information and three sections on statements related to Islamic Accounting. In the study, the difference in answers given by participants based on gender, education, and age was examined by calculating the average of their responses. As a result of the tests, it was determined that there was no difference in age, gender, or education between undergraduate and graduate students. In the study, it is observed that the participants' level of agreement with the statement “The main features of Islamic commercial law are the prohibition of uncertainty (gharar), gambling (maysir), and

interest (riba)” ranks first, with a mean of 3.72. Another result obtained in the study is that when the statements about ‘*Conventional Accounting and Islamic Accounting Approach*’ of the students studying Islamic Accounting are examined, it is seen that most of them think that Islamic accounting is conceptually similar to conventional accounting. Still, they believe it has a different focus and socio-economic objectives. It is observed that the students' desire to learn Islamic Accounting ranks first, with a mean of 3.70. This situation may support the students' view that Islamic rules should be applied in accounting and included in the education. Confirmatory factor analysis was also conducted to analyze whether the reliability and validity of the variables in the model constructed in the research are appropriate. The H4 and H5 hypotheses related to the model, finalized as a result of confirmatory factor analysis, were tested. According to the research model results, Islamic accounting awareness and knowledge have a statistically significant and positive effect on the desire to learn Islamic accounting. It shows that conventional accounting and Islamic accounting understanding do not have a statistically significant impact on the desire to learn Islamic accounting. It is concluded that individuals who are knowledgeable and conscious about Islamic accounting have a strong desire to learn this type of accounting. It has been determined that individuals familiar with traditional and Islamic accounting do not desire to learn Islamic accounting.

When the results of the study are compared with the literature, the finding that a course on Islamic Accounting should be included in the curriculum is similar to Halim (2017), Siswanto (2015) and Allan, Obada and Melhim (2021), It was determined that it was similar to the findings of the study conducted by Kibiya, Usman, Kurfi and Hamid (2023), but it differed from the studies conducted by Masorong (2019), Wahyuningsih, Yasin and Irwan (2022) and in this study, students' awareness of Islamic accounting was found to be at a higher level compared to these studies.

As a result, there is a need to include the Islamic Accounting course in the curriculum as one of the accounting and related courses for students. The concept of Islamic Accounting is of great importance not only in the literature and for accounting professionals and institutional employees (such as institutions and organizations that take Islamic rules into account, participation banks, etc.), but also for university students who receive economic and Islamic education in universities. In this context, Islamic accounting, finance, economics, and economics courses should be given by universities and related institutions to both students and interested parties. In addition, it is recommended to provide training such as FFMS (Interest-

Free Finance Accounting Standards) and FFDS (Interest-Free Finance Auditing Standards) within the framework of Islamic Finance and Accounting.

Declaration of Research and Publication Ethics

In order to apply the survey method in this study, permission was obtained from Bitlis Eren University Ethical Principles and Ethics Committee with the decision dated 11.05.2023 and numbered 2023/04-23 and E.3668, and research and publication ethics were complied with in the study.

Researcher's Contribution Rate Statement

This study was contributed to by Nazan GÜNGÖR KARYAĞDI 60% and İbrahim ÇEMBERLİTAŞ 40%.

Declaration of Researcher's Conflict of Interest

There are no potential conflicts of interest in this study.

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