Muhasabatuna:
Jurnal Akuntansi dan Keuangan Islam
E-ISSN: 2774-8855, P-ISSN: 2774-4388
Terakreditasi Sinta Kemdikbud Ristek Nomor: 204/E/KPT/2022
Volume 7 Issue 2, Desember 2025 | Page: 151-164

Competency Analysis and Its Relevance to the Career Success of Sharia Accounting Graduates in The Digital Era
(An Empirical Study on Graduates of the Sharia Accounting Program at IAI Tazkia)

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***Abstrac**: This study examines the effect of graduate competencies on career success in the digital era and assesses the relevance of the Sharia Accounting curriculum to graduates' career outcomes. A quantitative approach was employed using purposive sampling, with data collected through questionnaires administered to Sharia Accounting graduates of IAI Tazkia (cohorts 14–18). The data were analyzed using descriptive statistics and Partial Least Squares–Structural Equation Modeling (PLS-SEM). The findings reveal that graduate competencies have a significant positive effect on career success in the digital era, while curriculum relevance does not exhibit a direct effect. This study recommends continuous curriculum enhancement to align with industry dynamics and labor market needs. The study is limited by its single-institution sample, which may restrict the generalizability of the findings.*
***Keywords:** Career Success, Graduate Competencies, Curriculum Relevance, Digital Era*

1. INTRODUCTION

Since Indonesia joined the ASEAN Economic Community (AEC) in 2015, labor market competition has intensified due to increased workforce mobility, yet unemployment persists largely because graduate competencies do not fully match industry requirements (Prabowo & Ameliyah, 2020; Muhson et al., 2012). Higher education institutions play a critical role in developing competitive human capital, requiring accounting graduates to possess not only technical expertise but also interpersonal, adaptive, and digital skills (Kavanagh & Drennan, 2008; Mustikawati et al., 2016).

The relevance of curricula is crucial for institutional sustainability and national competitiveness, necessitating alignment with evolving industry demands, especially in the digital economy (Muhson et al., 2012). Sharia Accounting programs, which integrate conventional accounting with Islamic principles, require graduates to maintain ethical integrity, Sharia compliance, and technological proficiency, while meeting the competencies demanded by Sharia-based industries (Rahmawati, 2022; Abayadeera & Watty, 2016).

Graduate competencies defined as the integration of knowledge, skills, and personal attributes are therefore key determinants of career success, and continuous quality assurance in higher education is essential to ensure graduates can adapt to professional innovations and digital transformation (Prabowo &

Ameliyah, 2020; Karim & Tajibu, 2018). This study investigates the impact of Sharia Accounting graduate competencies on career success in the digital era, emphasizing the relevance of curriculum alignment with industry needs.

2. LITERATURE REVIEW

Expectancy Theory of Motivation

Motivation theories provide a foundational framework to understand how individual drive affects effort, decision-making, and performance outcomes. Expectancy-Value Theory posits that individuals' choices, persistence, and performance are influenced by their perceived competence and the subjective value of tasks (Wigfield & Eccles, 2000).

Similarly, Expectation Theory conceptualizes motivation as the pursuit of desired outcomes based on the belief that effort will yield positive results (Utari & Widodo, 2019). In Sharia Accounting education, the interplay between effort, outcome expectancy, and the perceived value of career success is critical in motivating graduates to develop competencies and achieve professional success in the digital era (Garnasih, 2017).

Career Success

Career success encompasses both objective achievements, such as promotions and salary, and subjective outcomes, including job satisfaction and personal development (Anindita & Muafi, 2021; Rode et al., 2008). In the digital era, it increasingly depends on technological proficiency, creativity, adaptability, continuous learning, and effective communication. Developing these competencies enhances employability and enables graduates to navigate dynamic labor markets and capitalize on emerging professional opportunities.

Competencies

Competency integrates knowledge, skills, and personal attributes to achieve effective performance, with graduate standards reflecting minimum qualifications in these domains (Prabowo & Ameliyah, 2020; Anih, 2015). In Sharia Accounting, competencies are essential for navigating digital-era demands, enhancing technical and digital skills, and ensuring ethical and Sharia-compliant decision-making. The pursuit of knowledge and competency is also emphasized from an Islamic perspective as fundamental for personal and professional development (Qur'an, Surah Ta'ha, 20:114).

فَتَعٰلَى اللّٰهُ الْمَلِكُ الْحَقُّۚ وَلَا تَعْجَلْ بِالْقُرْاٰنِ مِنْ قَبْلِ اَنْ يُّقْضٰٓى اِلَيْكَ وَحْيُهٗۖ وَقُلْ رَّبِّ زِدْنِيْ عِلْمًا

"*So exalted is Allah, the True King. And do not hasten with the Qur'an before its revelation is completed to you, and say, 'My Lord, increase me in knowledge." (Qur'an, Surah Ta'ha, Verse 114)*.

Sharia Accounting graduates may seek divine guidance while developing career-relevant competencies, including technological proficiency, creativity, adaptability, and continuous learning. Mastery of these skills enables them to innovate, respond to digital-era changes, and capitalize on opportunities in technology-driven labor markets.

Relevance

Curriculum relevance is a key determinant of higher education effectiveness, ensuring alignment between program objectives, learning outcomes, and industry requirements (Muhson et al., 2012). For Sharia Accounting graduates, a relevant curriculum ensures that acquired competencies are applicable in both conventional and Sharia-compliant professional contexts, enhancing career readiness (Abdullah, 2011; Supriati & Handayani, 2018).

In the digital era, relevance equips graduates with technological proficiency, analytical and creative skills, digital communication, adaptability, and lifelong learning capabilities (Wu et al., 2020). Therefore, integrating competency development with curriculum relevance is essential to support career success and enable graduates to navigate rapidly evolving labor markets effectively.

Gender and Age

Gender and age influence career intentions, competencies, and adaptability, affecting graduates' capacity to leverage opportunities in technology-driven labor markets (Djamilah, 2021; Sudarso et al., 2021; Karim & Tajibu, 2018). Understanding these demographic effects can inform curriculum design, professional development, and targeted career guidance for Sharia Accounting graduates.

Conceptual Framework

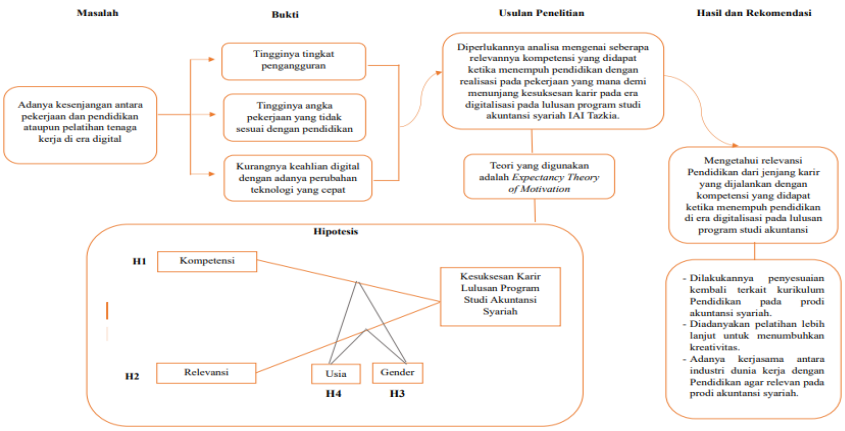

Figure 1. Conceptual Framework

Hypothesis Development

Learning outcomes provide a framework for competency qualifications, aligning education, vocational standards, and work experience to formally recognize professional skills (Prabowo & Ameliyah, 2020). In accounting, competencies—including knowledge, ethics, and professional values—develop through formal education, practical experience, and continuous professional

development, shaping individuals' confidence in achieving career goals (Abdullah, 2011; Pan & Zhou, 2013).

Empirical evidence shows that competency, combined with training and career development, significantly enhances performance and supports career success in the digital era (Humaira et al., 2020).

H1: Competency significantly affects the career success of Sharia Accounting graduates in the digital era.

Educational relevance is operationalized as the degree of alignment between higher education learning outcomes and the occupational requirements of graduates, ensuring the transferability of skills to the labor market (Muhson et al., 2012). Strategic alignment between universities and industry stakeholders is essential to enhance the applicability, effectiveness, and employability of graduates' competencies.

Empirical evidence indicates that curriculum relevance directly impacts graduates' workforce readiness, adaptability, and competitiveness in technology-driven environments (Supriati & Handayani, 2018; Arifin & Hs, 2017). Consequently, maintaining high curriculum relevance facilitates the development of advanced technical competencies, critical thinking, and professional acumen, supporting both organizational performance and national economic competitiveness (Wu et al., 2020).

H2: Curriculum relevance has a significant effect on the career success of Sharia Accounting program graduates in the digital era.

Gender does not significantly influence career progression at higher organizational levels, as supervisors generally maintain equitable Leader-Member Exchange (LMX) interactions and career advancement is primarily driven by individual competencies and performance (Djamilah, 2021). Male supervisors do not systematically neglect female subordinates, indicating equal professional opportunities. However, gender differences appear in career strategies, with women in minority or senior positions often exhibiting self-limiting behaviors that reduce proactive career actions (Djamilah, 2021). Additionally, females tend to be more receptive to career-relevant information, suggesting a moderating role of gender in knowledge acquisition and strategic career planning (Rahmi & Puspasari, 2017).

H3: Gender, as a moderating variable, does not significantly affect the relationship between competency and curriculum relevance on the career success of Sharia Accounting program graduates in the digital era.

Age is positively associated with task performance, work motivation, and the development of personal competencies, which in turn influence job satisfaction. Older employees often demonstrate higher performance due to accumulated experience and deeper task understanding (Karim & Tajibu, 2018). Assigning decision-oriented roles to senior employees can maintain productivity while

supporting knowledge transfer to younger staff. Empirical evidence further indicates that both age and educational level significantly enhance employee performance, individually and collectively (Danang et al., 2021).

H4: Age, as a moderating variable, influences the relationship between competency and curriculum relevance on the career success of Sharia Accounting program graduates in the digital era.

3. RESEARCH METHODOLOGY

Data and Data Collection Techniques

This study employs a quantitative research method using primary data collected through questionnaires administered to respondents, specifically graduates of the Sharia Accounting program at IAI Tazkia. Data were obtained from the responses provided by participants to the questions included in the distributed questionnaires.

Population and Sample

The population in this study consists of graduates from the Sharia Accounting program at IAI Tazkia, spanning cohorts 14 to 18. To determine the sample size from the graduates of the Sharia Accounting Program within the Faculty of Economics and Sharia Business at IAI Tazkia, the Slovin formula was applied.

Table 1. Graduates of the Sharia Accounting Program at IAI Tazkia

Description	Cohort Year	Population Siza	
		M	F
Graduates of the Sharia Accounting Program at IAI Tazkia	2014	43	57
	2015	54	76
	2016	28	35
	2017	29	39
	2018	21	37
Total		**175**	**244**
Overall Total		**419**	

$$\boldsymbol{n} = \frac{\boldsymbol{N}}{(\mathbf{1} + \boldsymbol{N}(\boldsymbol{e}^{\mathbf{2}}))}$$

$$\boldsymbol{n} = \frac{419}{(1 + 419\ (0{,}1^2))} = 81$$

Description:
n = Sample Size
N = Population Size
e = Critical Value (Significance Level 0.1)

Based on the calculations, the sample size to be used in this study is 81 respondents.

Operationalization of Research Variables

Measurement in this study was conducted using a 5-point Likert scale. The scoring is as follows: 1 = strongly disagree / very inappropriate, 2 = disagree / inappropriate, 3 = neutral, 4 = agree / appropriate, and 5 = strongly agree / very appropriate. The operational variables in this study include dependent (outcome) variables and independent (predictor) variables, as follows:

Dependent Variable

Career Success

Pan & Zhou (2013) state that career success is often defined as positive achievements in one's work and the psychological outcomes that individuals gain from their work experiences. According to Ramly (2018), career success has been conceptualized and measured objectively through indicators such as salary, position, and promotion. The following indicators are adopted in this study: 1) Authenticity, 2) Growth and Development, 3) Influence, 4) Meaningful Work, 5) Personal Life, 6) Quality Work, 7) Recognition, and 8) Satisfaction.

Independent Variable

Competency

Competency is a concept encompassing an individual's ability to manage life, address problems effectively, and adapt to specific situations (Agustin, 2012). The competency indicators adopted in this study, according to Fadillah Rozi and Sulastini et al. (2017), are: 1) Personal Character, 2) Self-Concept, 3) Knowledge, 4) Skills, and 5) Work Motivation.

Relevance

According to Muhson et al. (2012) and the Indonesian Dictionary (2005), relevance is defined as a relationship; adaptation; a connection with a specific purpose; or direct applicability to something required. When used as an adjective, relevance can mean being pertinent to the current situation or discussion and suitable for a particular purpose. The relevance indicators adopted in this study, according to Supriati & Handayani (2018), are: 1) Educational Factors, 2) Competency Field Factors, and 3) Job Profile Factors.

Data Analysis Techniques

The data collected in this study will be processed using descriptive statistical analysis, data quality tests, and the Partial Least Squares Structural Equation Modeling (PLS-SEM 4) method. The objective is to obtain accurate calculation results and facilitate faster and more precise data processing. The research model is as follows:

$$\mathbf{Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_1 M_1 + \beta_4 X_2 M_1 + \beta_5 X_1 M_2 + \beta_6 X_2 M_2 + e}$$

Description:

Y = Career Success

β_0 = Constant

β_1 = Coefficient for X_1

β_2 = Coefficient for X_2

β_3 = Coefficient for $X_1 M_1$

β_4 = Coefficient for $X_2 M_1$

β_5 = Coefficient for $X_1 M_2$

β_6 = Coefficient for $X_2 M_2$
X_1 = Competency
X_2 = Relevance
M_1 = Gender
M_2 = Age
e = error

4. RESULTS AND DISCUSSION

Outer Model

Convergent Validity

For each variable, a variable is considered to have high reliability if the composite reliability value exceeds 0.7 and the Average Variance Extracted (AVE) exceeds 0.5. The following are the results of the outer model test, showing the outer loading values obtained using the SmartPLS 4 analysis tool.

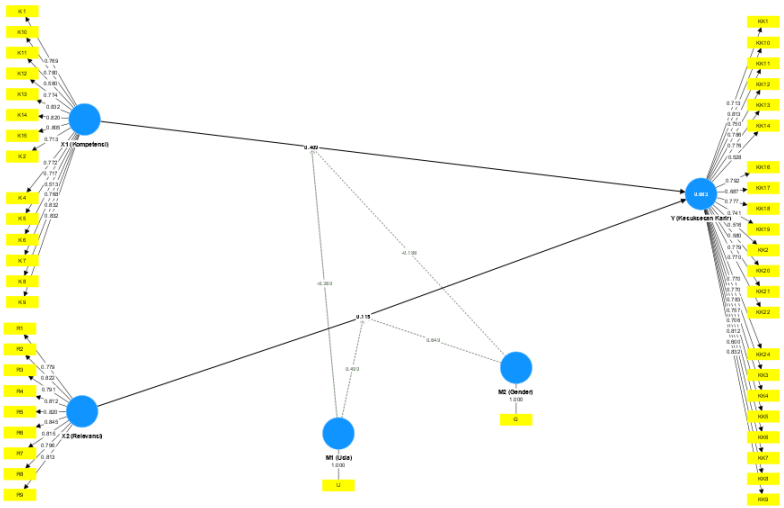

Figure 2. *Modified Path Model*

The figure above shows that there are three manifest variables from two latent variables or constructs with values below 0.5, namely KK15 with a loading factor of 0.071, KK23 with a loading factor of 0.484, and K3 with a loading factor of 0.446. These results indicate that the manifest variables KK15, KK23, and K3 are not valid and cannot adequately measure the corresponding latent variables. Therefore, it can be concluded that all constructs are valid, meaning that the construct values of each manifest variable in this study are valid for measuring their respective latent variables.

Discriminant Validity

Discriminant validity refers to the cross-loading factor values used to determine whether a construct is sufficiently discriminative. Specifically, the loading value on the intended construct should be greater than the values on other constructs. By default, each constructed value should exceed 0.7 or at least 0.5. The cross-loading values for each construct in this study are greater than 0.7

or above 0.5, indicating that the manifest variables accurately represent their respective latent variables. This confirms that all items are valid.

Table 2. Cross Loading Values

	X_1	X_2	M_1	M_2	Y	M_2 x X_1	M_1 x X_1	M_2 x X_2	M_1 x X_2
K1	**0,772**	0,644	0,146	0,168	0,557	-0,089	0,541	-0,092	0,476
K2	**0,708**	0,590	0,158	0,214	0,595	0,051	0,475	0,058	0,485
K4	**0,774**	0,515	0,040	0,166	0,478	-0,026	0,480	-0,020	0,362
K5	**0,717**	0,510	0,130	0,049	0,406	-0,020	0,563	-0,050	0,443
K6	**0,524**	0,315	0,047	0,018	0,330	0,036	0,397	0,032	0,241
K7	**0,767**	0,496	0,061	0,175	0,485	0,056	0,512	0,050	0,349
K8	**0,832**	0,530	0,152	0,211	0,529	0,036	0,440	0,047	0,277
K9	**0,826**	0,629	-0,025	0,134	0,464	-0,035	0,523	-0,038	0,376
K10	**0,781**	0,486	0,096	0,120	0,426	-0,032	0,467	-0,008	0,287
K11	**0,589**	0,391	0,065	-0,029	0,334	0,034	0,499	0,011	0,305
K12	**0,770**	0,663	0,027	0,259	0,520	0,030	0,476	0,014	0,366
K13	**0,831**	0,611	0,095	0,106	0,555	-0,102	0,533	-0,094	0,424
K14	**0,816**	0,663	0,048	0,182	0,569	0,019	0,498	-0,012	0,422
K15	**0,802**	0,687	0,128	0,097	0,631	-0,179	0,576	-0,150	0,530
R1	0,459	**0,779**	0,111	0,047	0,505	0,002	0,297	0,069	0,477
R2	0,539	**0,822**	0,027	0,047	0,546	0,046	0,424	0,071	0,585
R3	0,567	**0,791**	-0,028	0,118	0,518	0,140	0,461	0,161	0,552
R4	0,657	**0,812**	0,053	-0,012	0,557	-0,071	0,537	-0,048	0,609
R5	0,603	**0,820**	0,022	0,094	0,564	-0,145	0,480	-0,088	0,618
R6	0,627	**0,846**	0,152	0,097	0,592	0,046	0,455	0,116	0,603
R7	0,591	**0,815**	0,119	0,055	0,645	0,032	0,473	0,082	0,578
R8	0,697	**0,795**	0,059	0,062	0,662	-0,126	0,526	-0,124	0,626
R9	0,646	**0,813**	-0,033	0,129	0,613	-0,110	0,468	-0,122	0,634
G	0,117	0,067	**1,000**	-0,237	0,247	-0,133	0,096	-0,002	0,050
U	0,184	0,088	-0,237	**1,000**	0,101	0,626	0,032	0,502	0,055
KK1	0,434	0,455	0,146	0,029	**0,712**	0,046	0,368	0,191	0,345
KK2	0,391	0,438	0,167	0,148	**0,517**	0,053	0,340	0,150	0,373
KK3	0,513	0,471	0,213	-0,031	**0,771**	-0,030	0,405	0,105	0,360
KK4	0,399	0,566	0,196	0,117	**0,779**	0,009	0,400	0,130	0,503
KK5	0,411	0,501	0,157	0,065	**0,754**	0,040	0,396	0,161	0,421
KK6	0,338	0,450	0,192	-0,040	**0,698**	-0,099	0,438	-0,030	0,497
KK7	0,449	0,619	0,256	0,120	**0,807**	0,015	0,417	0,097	0,557
KK8	0,468	0,470	0,251	-0,040	**0,603**	-0,019	0,357	0,044	0,356
KK9	0,531	0,613	0,184	0,114	**0,829**	-0,022	0,484	-0,012	0,577
KK10	0,430	0,460	0,174	0,133	**0,810**	0,039	0,426	0,026	0,508
KK11	0,562	0,653	0,236	0,214	**0,749**	0,005	0,477	0,012	0,620
KK12	0,488	0,463	0,200	0,105	**0,783**	-0,031	0,459	0,054	0,452
KK13	0,544	0,593	0,235	-0,040	**0,778**	-0,029	0,483	0,075	0,481

	X_1	X_2	M_1	M_2	Y	M_2 x X_1	M_1 x X_1	M_2 x X_2	M_1 x X_2
KK14	0,391	0,355	0,166	0,100	**0,529**	0,063	0,261	0,179	0,189
KK15	0,094	0,178	-0,126	-0,027	**0,071**	-0,045	0,066	-0,145	0,170
KK16	0,519	0,512	0,193	0,072	**0,790**	0,011	0,466	0,105	0,461
KK17	0,536	0,617	0,167	-0,010	**0,689**	-0,001	0,490	0,051	0,551
KK18	0,473	0,536	0,098	0,150	**0,776**	0,103	0,443	0,155	0,479
KK19	0,524	0,475	0,118	0,090	**0,737**	0,010	0,403	0,070	0,442
KK20	0,494	0,464	0,062	0,006	**0,591**	0,040	0,477	0,135	0,411
KK21	0,592	0,603	0,151	-0,004	**0,778**	-0,008	0,460	0,022	0,474
KK22	0,582	0,507	0,176	0,185	**0,776**	0,118	0,484	0,174	0,427
KK23	0,349	0,345	0,119	-0,031	**0,484**	0,035	0,313	0,128	0,276
KK24	0,485	0,572	0,233	0,169	**0,770**	0,077	0,264	0,160	0,375
M_1 x X_1	0,660	0,569	0,096	0,032	0,576	-0,176	1,000	-0,152	0,780
M_1 x X_2	0,514	0,727	0,050	0,055	0,622	-0,152	0,780	-0,203	1,000
M_2 x X_1	-0,027	-0,030	-0,133	0,626	0,024	1,000	-0,176	0,885	-0,152
M_2 x X_2	-0,027	0,011	-0,002	0,502	0,124	0,885	-0,152	1,000	-0,203

Composite Reliability

As shown below, all variable values in the reliability tests, both using Cronbach's Alpha and composite reliability, exceed 0.7, while the validity test using Average Variance Extracted (AVE) shows values greater than 0.5. Therefore, it can be concluded that the tested variables are valid and reliable, allowing the structural model testing to proceed.

Table 3. Composite Reliability

	Cronbach's alpha	**Composite Reliability (rho_a)**	**Composite Reliability (rho_c)**	**(AVE)**
X1 (Competency)	0,939	0,950	0,946	0,546
X2 (Relevance)	0,935	0,937	0,945	0,657
Y (Career Success)	0,953	0,961	0,958	0,503

Inner Model

R-Square Value

Table 4. *R-Square Value*

	R-square	***Adjusted R-square***
Y (Kesuksesan Karir)	0,665	0,629

Source: Primary Data Processed (2023)

The results of the R-Squares in Table 4 show a value of 0.665. This indicates that the variables competency, relevance, gender, and age collectively influence the career success variable by 66%. The remaining 34% is affected or represented by other variables outside the scope of this study.

Path Coefficient

Path Coefficient represents the value that explains the direction and influence of the relationships between variables in testing the research hypotheses by examining T-statistics and P-values. According to the path coefficient criteria, a hypothesis is accepted if the T-statistics value is greater than 1.96 and the P-value is less than 0.05.

Table 5. Path Coefficient

Hypothesis	Relationship	Original Sample	*T Statistics*	*P Values*
H_1	X_1 (Competency) -> Y (Career Success)	0,409	2,171	0,030
H_2	X_2 (Relevance)) -> Y (Career Success)	0,115	0,490	0,624
H_3	M_1 (Gender) -> Y (Career Success)	0,268	1,685	0,092
H_4	M_2 (Age) -> Y (Career Success)	-0,014	0,152	0,879

5. DISCUSSION

The Influence of Competence on Career Success

The results demonstrate that competence positively and significantly influences the career success of Sharia Accounting graduates in the digital era, supporting H1 (Humaira et al., 2020). Perceptual differences between students and educators regarding required workplace competencies, as well as gaps between student expectations and industry demands, highlight the critical role of competence in career outcomes (Prabowo & Ameliyah, 2020).

Tangible achievements in current roles further motivate ongoing competency development and career advancement (Amiruddin, 2019). Key competencies for digital-era success include technological proficiency, data analysis, digital communication, creativity, adaptability, and networking, reinforced by strong work ethics. Therefore, continuous development of relevant digital competencies is essential to optimize career opportunities and sustain professional growth.

Relevance Does Not Significantly Affect Career Success

Statistical analysis indicates that curriculum relevance does not significantly affect the career success of Sharia Accounting graduates, as evidenced by non-significant p-values, contrasting prior findings (Muhson et al., 2012). This suggests that career outcomes are also shaped by external factors such as industry conditions, labor demand, and workplace competition, which may mitigate the direct impact of curriculum relevance. Curriculum relevance alone may not encompass essential workplace competencies, including communication, leadership, problem-solving, and adaptability.

While alignment with industry requirements remains important, enhancing curriculum relevance without addressing these broader factors may not substantially improve career success (Supriati & Handayani, 2018).

Therefore, curriculum design should integrate both labor market demands and complementary skill development to optimize graduates' career prospects.

Gender Does Not Significantly Affect Career Success

The analysis shows that gender has a positive coefficient ($\beta = 0.268$) with career success, but the t-statistic ($1.685 < 1.96$) and p-value ($0.092 > 0.05$) indicate that this effect is not significant. Therefore, the hypothesis that gender moderates the relationship between competence and curriculum relevance on the career success of Sharia Accounting graduates in the digital era is rejected.

This finding aligns with Djamilah (2021) and Ratnaningsih et al. (2017), who reported no significant gender differences in career success, although men may employ more career strategies than women. In contrast, Rahmi et al. (2015) found that women tend to have higher career maturity than men. Overall, career success in this context is determined by individual competencies, qualifications, labor market demand, and an inclusive work environment, rather than gender.

Age Does Not Significantly Affect Career Success

Statistical analysis shows that age has no significant effect on the career success of Sharia Accounting graduates in the digital era, as indicated by rejected p-values. This finding contrasts with previous studies (Karim & Tajibu, 2018; Danang et al., 2021) reporting a positive and significant effect of age on career performance, but aligns with Aprilyanti (2017), who found that employees aged 20–40, considered the productive age range, show similar performance levels in non-specialized roles.

The results suggest that career success is influenced more by competencies, knowledge, adaptability, technological skills, and entrepreneurial opportunities rather than age. Thus, age is not a primary determinant of career success in the digital era; individual capabilities and skill development are far more critical.

6. CONCLUSION

This study demonstrates that competence is the primary factor influencing the career success of Sharia Accounting graduates in the digital era. Curriculum relevance, while positive, does not have a significant effect on career outcomes. Gender and age also show no significant impact, indicating that demographic factors do not determine career success. Overall, career advancement is largely driven by individual skills, adaptability, and digital competencies rather than curriculum alignment or personal characteristics.

Recommendations for Future Practice

Universities should regularly update accounting curricula to align with labor market demands and technological advancements. Graduates are encouraged to enhance both hard and soft skills, gain practical experience, and remain adaptable to new developments. Emphasis on core accounting, differences between Sharia and conventional accounting, and proficiency in tools such as ERP SAP can improve career readiness. Collaboration with industry and integration of practical and technology-based learning are essential to prepare graduates with competencies relevant to the digital era.

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