

Determinants of Sharia Accounting Students' Competence in Facing Industry 5.0 at State Islamic Religious Colleges in Java Island

Mia Lasmi Wardiyah¹, Fithri Dzikrayah², Ade Ponirah³

Corresponding Author: fithridzikrayah@uinsgd.ac.id

^{1,2} Faculty of Islamic Economics and Business, UIN Sunan Gunung Djati Bandung, Indonesia

³ Akademik Sekretaris dan Manajemen kencana, Indonesia

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ABSTRACT

The advent of Industry 5.0 has intensified the demand for graduates to possess not only technical skills but also adaptive, innovative, and ethical competencies. In the context of State Islamic Religious Colleges (PTKIN) in Java, the readiness of Sharia accounting students to meet these demands remains uncertain, particularly regarding the integration of technology and Islamic values. This study examines the determinants of Sharia accounting students' competence using the Theory of Planned Behavior framework, incorporating factors related to the learning process and educational environment. Data were collected through a questionnaire survey of Sharia accounting students from superior-accredited PTKIN in Java and analyzed using Partial Least Squares Structural Equation Modeling. The findings reveal that enriching educational experiences and the learning environment significantly influence student competence, while academic challenges, active learning, and staff–student interaction do not show significant effects. These results suggest that PTKIN should strengthen curriculum relevance by integrating technology, big data, and artificial intelligence into Sharia accounting education, while encouraging students to proactively develop Industry 5.0–related technological competencies.

1. INTRODUCTION

Higher education institutions have a role in realizing better human resources. Higher education institutions must also equip their graduates with specific skills and knowledge that are by market needs to ensure that their graduates can work harmoniously in the real world. The existence of Sharia accounting study programs as a supplier of the local market with accountants who are educated and highly skilled in Sharia-based finance, especially for those who target different jobs in the private sector, Sharia, and public sector audit professions. Higher education institutions, including State Islamic Religious, need to make predictions about what might

happen in the future for the accounting profession. One prediction is that accountants need to take action to remain a 'main profession' in society (Hancock et al., 2010). Yet another prediction calls for future accountants to solve problems that will benefit all business disciplines globally. (Howieson, 2003).

Zin et al. (2022) stated that the role of accounting education in preparing future accountants with the knowledge and skills needed in the industry is not yet in its infancy, as is its integration into the Sharia accounting program at State Islamic Religious College. In addition, v and professional associations to deliver accounting education that meets industry requirements for technological skills. The evolution of technology in Industry 5.0 has driven the transformation of various sectors in today's digital era. In response to these changes, the accounting profession has been forced to adapt to the social and organizational environment in which accountants operate, and the same applies to the duties, responsibilities, and skills required of accountants (Taib et al., 2022). Therefore, Islamic accounting students need to have competencies that are appropriate to market needs (2020) defines competence as a relational construct - how individuals possessing knowledge, skills, and attitudes are drawn to perform tasks in a particular work context (job performance). In addition, Lester & Religa (2017) defines competence as the ability to perform a work role with specified standards by referring to the work environment. This study uses this three-dimensional competency framework as the learning output of Islamic accounting students at State Islamic Religious College. This study only focuses on personal competencies.

This study uses student involvement to construct the teaching and learning process at State Islamic Religious College Pulau Jawa, which consists of three factors: academic challenge, active learning, staff and student interaction, enriching educational experience, and a supportive learning environment (Yanto et al., 2013). Academic challenge (AC) is related to student learning and the quality of higher education (Sidelinger & Booth-Butterfield, 2010). For students to be motivated, the academic environment must provide them with appropriate academic challenges and expectations. In addition (Stephens et al., 2012) hypothesize that expecting students to perform well and when academics and institutions have high expectations causes students to put in extra effort.

Besides that, Brackett & Katulak (2013) also concluded that discussing and writing about what students have learned is a great way to help them retain information and connect to their

own lives. They also emphasized that active learning (AL) is a meaningful activity. Students must have a strong understanding of both the academic and practical aspects. As a result, students retain more information when they are actively immersed in the course and are asked to apply what they learn in various contexts (O'Shea et al., 2015). The terms staff, faculty, lecturers, educators, and academics are parties that exist in the university. Student interaction with staff is significant in building student competence (Susilawati et al., 2022). In this scenario, the staff-student relationship includes both in-class and out-of-class activities. Both formal and informal contacts are included in SSI. Because of their position as guides for lifelong learning, mentors, and role models, faculty play an increasingly vital role (Kukulkska-Hulme, 2012).

Students who participate in an organization tend to achieve more achievements or development than students who do not (Werdhiastutie et al., 2020). Participation in college organizations is positively related to academic performance (Baker, 2008; Holzweiss et al., 2007; Montelongo, 2002). On the other hand, an enriching educational experience has an insignificant effect on the average overall grade of students (Sholikhah, 2018). A supportive learning environment among students seems to be necessary (Hodgson et al., 2008). In addition, a supportive campus environment leads to student satisfaction, commitment, and success by fostering positive working and social relationships among diverse groups on campus (Kuh, 2009, p. 18). A supportive learning environment is students' perception of how much their institution has supported their learning.(Boudon & Fillieule, 2018). This study focuses on students of the Sharia Accounting study program within the scope of State Islamic Religious College in Java Island. This study has differences from previous studies. Making the object of research Sharia Accounting students whose Sharia system has now been widely adopted by many Sharia financial institutions in Indonesia. So, the competence of Sharia Accounting students needs to be improved to face industry 5.0.

2. LITERATURE REVIEW

Academic Challenges Influence the Competence of Sharia Accounting Students

Academic challenges are an integral part of the college journey. However, using effective strategies can overcome these challenges and improve academic performance. Educational challenges are related to student learning and the quality of higher education (Sidelinger & Booth-Butterfield, 2010). To motivate students, the institution's academic environment must

provide them with appropriate academic challenges and expectations. Universities must utilize students' time optimally, as learning can be determined by the time and energy students spend on university activities. Therefore, students need help learning effective time management (Chickering & Gamson, 1987).

H1: Academic challenges influence student competence

Active Learning Influences the Competence of Sharia Accounting Students

Students need to be more physically and mentally engaged in the learning process, rather than relying solely on listening and passive attention. This means that academic and social integration influence dropout rates. Given this, academic and social integration influence outcomes regarding university departure decisions (Illeris, 2018). Besides that, Brackett & Katulak (2013) also concluded that discussing and writing about what students have learned is a great way to help them retain information and make connections to their own lives. They also emphasized that active learning (AL) is a meaningful activity. Students must have a strong understanding of both academic and practical aspects. Consequently, students retain more information when actively immersed in the course and asked to apply what they learn in various contexts (O'Shea et al., 2015).

H2: Active learning has an impact on student competence

Staff and Student Interaction (student-staff interaction) influences the Competence of Islamic Accounting Students

The terms staff, faculty, lecturers, educators, and academics refer to the parties involved in a university. Student-staff interactions are crucial in developing student competency (Susilawati et al., 2022). In this scenario, the staff-student relationship encompasses both in-class and out-of-class activities. Both formal and informal contacts are included in the SSI. Because of their position as guides for lifelong learning, mentors, and role models, faculty play an increasingly vital role (Kukulka-Hulme, 2012). Student motivation and engagement can be enhanced with the help of SSIs, which is why they are so important. According to Chickering and Gamson, faculty members should encourage students to reflect on their beliefs and aspirations for the future to increase their intellectual commitment.

H3: Staff-student interaction influences student competence

Enriching Educational Experience for Sharia Accounting Students' Competencies

Every student brings unique talents, motivations, and other qualities to college. Students need opportunities to showcase their skills and learn in a way that works for them (Dendup & Onthanee, 2020). Colleges have a responsibility to ensure all students have the resources they need to succeed. Students who participate in organizations tend to achieve more and develop more than students who do not (Werdhiastutie et al., 2020). Participation in college organizations is positively related to academic performance (Baker, 2008; Holzweiss et al., 2007; Montelongo, 2002). On the other hand, an enriching educational experience has no significant effect on students' overall average grades (Sholikhah, 2018).

H4: Enriching educational experiences has an impact on student competence.

Supportive Learning Environment for Sharia Accounting Student Competencies

A supportive learning environment among students seems to be important (Hodgson et al., 2008). In addition, a supportive campus environment leads to student satisfaction, commitment, and success by fostering positive working and social relationships among diverse groups on campus (Kuh, 2009, p. 18). A supportive learning environment is students' perception of how much their institution has supported their learning (Boudon & Fillieule, 2018).

H5: Learning environment influences student competence

3. METHODOLOGY

This study used the Theory of Planned Behavior (TPB) model approach to analyze the competency of Islamic Accounting students of State Islamic Religious College in Java. The data collection technique was carried out by preparing a previously designed statement structure in a questionnaire survey form via Google. A unique link was created to be explicitly given to the target respondents and manually via a sheet of paper containing questionnaire questions, namely Islamic Accounting students of State Islamic Religious College in Java. The population surveyed in this study were Islamic Accounting students of State Islamic Religious College in Java who had been accredited as superior. The sample in this study was determined using a non-probabilistic selection technique known as purposive sampling. This study tested the hypothesis using the Partial Least Squares Structural Equation Modeling technique. This method combines aspects of

multivariate regression and factor analysis to describe concepts that cannot be measured by a single multivariate variable, aiming to jointly estimate the relationship between the two (Hair, 2014). The use of PLS-SEM as an analysis technique is in line with the research objectives to predict the intentions or intentions that are the targets or targets of the construction contained in the model and also to identify the factors that are the main drivers in influencing these intentions.

4. RESULTS AND DISCUSSIONS

The study's results were obtained from samples collected through questionnaires and analyzed using descriptive analysis and model analysis. Descriptive analysis explained the characteristics of respondents and was processed using SPSS (Statistical Package for Social Science) software. Furthermore, model analysis was carried out using SmartPLS 3.0 software.

Table 1. Respondent characteristics

Respondent Data	Code	Category	F	%
Semester	1	II	19	9.5%
	2	IV	56	28.0%
	3	VI	80	40.0%
	4	VIII	45	22.5%
College	1	Sunan Gunung Jati State Islamic University	73	36.5%
	2	Sunan Kalijaga State Islamic University	40	20.0%
	3	Raden Mas Said State Islamic University	41	20.5%
	4	Walisongo State Islamic University	46	23.0%
Gender	1	Man	95	47.5%
	2	Woman	105	52.5%
Age	1	18 – 20 years	59	29.5%
	2	21 – 25 years	141	70.5%

Validity Test Based on Loading Factor

Variable indicators with loading factor values greater than 0.50 have a high degree of validity, thus meeting convergent validity. While variable indicators with values less than 0.50

have a low validity level, the variable indicators must be removed or excluded from the model (Ghozali & Latan, 2015).

Table 2. Loading Factor

	Academic Challenges	Active Learning	Staff and Student Interaction	Enriching Educational Experience	Supportive Learning Environment	Competence
X1.1	0.872					
X1.2	0.935					
X1.3	0.880					
X1.4	0.899					
X2.1		0.803				
X2.2		0.770				
X2.3		0.738				
X2.4		0.821				
X2.5		0.847				
X3.1			0.860			
X3.2			0.855			
X3.3			0.896			
X3.4			0.809			
X3.5			0.901			
X4.1				0.810		
X4.2				0.895		
X4.3				0.881		
X4.4				0.867		
X5.1					0.767	
X5.2					0.785	
X5.3					0.738	
X5.4					0.754	
Y.1						0.790
Y.2						0.810
Y.3						0.810
Y.4						0.810
Y.5						0.807
Y.6						0.776
Y.7						0.726

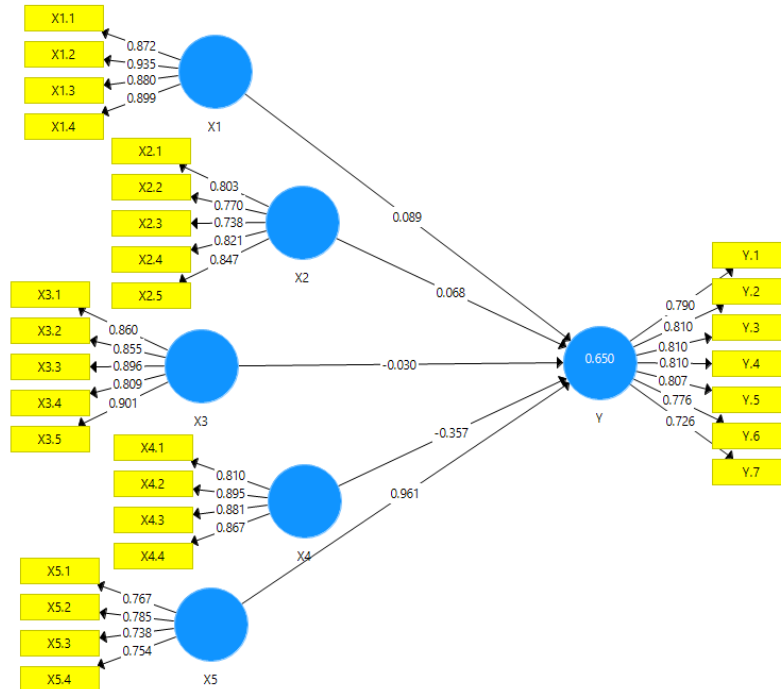


Figure 1. Structural Model and Measurement Model Results

Validity Test Based on Average Variance Extracted (AVE)

In addition to factor loading, validity can be determined using the Validity Test value Based on the Average Variance Extracted (AVE). The requirement to choose a suitable model is that the AVE of each construct must be higher than 0.50. Based on Table 4.13, the AVE values of the academic challenges, active learning, staff and student interaction, enriching educational experiences, supportive learning environment, and competence are 0.804, 0.635, 0.748; 0.746, 0.579, and 0.625, respectively, indicating that all variables have met the evaluation because the AVE coefficient value is > 0.50 .

Table 3. Average Variance Extracted (AVE)

Variables	Average Variance Extracted(AVE)
Academic Challenges	0.804
Active Learning	0.635
Staff and Student Interaction	0.748
Enriching Educational Experience	0.746
Supportive Learning Environment	0.579
Competence	0.625

Source: Data processed by Researchers (2023)

Discriminant Validity Test

The cross-loading value can be used to test discriminant validity. Based on the analysis results shown in Table 4, the cross-loading value has met discriminant validity because the correlation of latent variables with their indicators is higher than with other block latent variables.

Table 4. Cross-Loading Values

	X1	X2	X3	X4	X5	Y
X1.1	0.872	0.787	0.747	0.742	0.670	0.465
X1.2	0.935	0.791	0.809	0.801	0.710	0.541
X1.3	0.880	0.755	0.750	0.811	0.596	0.389
X1.4	0.899	0.801	0.796	0.805	0.655	0.442
X2.1	0.731	0.803	0.658	0.665	0.514	0.365
X2.2	0.755	0.770	0.708	0.731	0.557	0.357
X2.3	0.523	0.738	0.538	0.473	0.492	0.368
X2.4	0.659	0.821	0.679	0.643	0.583	0.438
X2.5	0.809	0.847	0.803	0.812	0.635	0.435
X3.1	0.809	0.759	0.860	0.842	0.682	0.449
X3.2	0.694	0.732	0.855	0.768	0.651	0.413
X3.3	0.814	0.750	0.896	0.834	0.674	0.464
X3.4	0.617	0.659	0.809	0.683	0.620	0.449
X3.5	0.799	0.784	0.901	0.816	0.763	0.531
X4.1	0.667	0.679	0.719	0.810	0.559	0.335
X4.2	0.808	0.745	0.826	0.895	0.677	0.444
X4.3	0.800	0.720	0.814	0.881	0.656	0.415
X4.4	0.750	0.748	0.789	0.867	0.682	0.422
X5.1	0.678	0.663	0.707	0.705	0.767	0.521
X5.2	0.602	0.614	0.699	0.660	0.785	0.545
X5.3	0.684	0.591	0.671	0.660	0.738	0.577
X5.4	0.341	0.328	0.381	0.324	0.754	0.707
Y.1	0.264	0.243	0.310	0.226	0.546	0.790
Y.2	0.618	0.590	0.589	0.542	0.695	0.810
Y.3	0.484	0.443	0.466	0.421	0.640	0.810
Y.4	0.412	0.435	0.429	0.352	0.585	0.810
Y.5	0.408	0.331	0.384	0.362	0.668	0.807
Y.6	0.448	0.436	0.485	0.458	0.678	0.776
Y.7	0.168	0.218	0.260	0.188	0.489	0.726

Source: Data processed by Researchers (2024)

Reliability Test

In addition to testing the construct's validity, reliability testing was also carried out using Cronbach's alpha and composite reliability criteria. Variables can be reliable if Cronbach's alpha value with composite reliability is above 0.6 (Hair et al., 2014). Based on Table 4.15, all variables have values greater than 0.6. Thus, it can be concluded that all variables used are reliable.

Table 5. Reliability Test Results

Variables	Cronbach's Alpha	Composite Reliability
Academic Challenges	0.919	0.942
Active Learning	0.856	0.897
Staff and Student Interaction	0.915	0.937
Enriching Educational Experience	0.887	0.922
Supportive Learning Environment	0.760	0.846
Competence	0.900	0.921

Source: Data processed by Researchers (2024)

R-Square

Structural model testing uses the R-squared value, a goodness-fit model test. The results of the R-Square analysis can be seen in Table 4.16, where the R-Square value is 0.649 or 64.9%. This means that 65% of the variability of the competency construct can be explained by the variability of academic challenges, active learning, staff and student interaction, enriching educational experiences, and supportive learning environments . In comparison, 35% is explained by other variables outside the model that were not studied.

Table 6. R-Square Results

Variables	R Square	R Square Adjusted
Competence	0.650	0.641

Source: Data processed by Researchers (2023)

Hypothesis Testing

This test is conducted to test the hypothesis that the independent variable influences the dependent variable. The test results are shown in Table 7.

Table 7. Hypothesis Testing Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X1 -> Y	0.089	0.078	0.113	0.793	0.428
X2 -> Y	0.068	0.079	0.093	0.734	0.463
X3 -> Y	-0.030	-0.028	0.106	0.279	0.780

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X4 -> Y	-0.357	-0.355	0.109	3.268	0.001
X5 -> Y	0.961	0.962	0.064	15,031	0.000

Source: Data processed by Researchers (2024)

Based on Table 4.17, academic challenges on competence have no significant effect with a t-statistic value of 0.793 and a P-value of 0.428 > 0.05. Active learning on competence has no significant impact, with a t-statistic value of 0.734 and a P-value of 0.463 > 0.05. The interaction between staff and students on competence has no significant effect, with a t-statistic value of 0.279 and a P-value of 0.780 > 0.05. Enriching educational experience on competence has a substantial impact, with a t-statistic value of 3.268 and a P-value of 0.001 > 0.05. A supportive learning environment has a significant effect with a t-statistic value of 15,031 and a P-value of 0.000 > 0.05.

Academic Challenges Influence the Competence of Islamic Accounting Students

Based on the test results, academic challenges on competence have no significant effect, with a t-statistic value of 0.793 and a P-value of 0.428 > 0.05. The results of this study are not in line with research conducted by Stephen et al.. In the Industry 5.0 era, academic challenges may not always directly impact students' competencies due to several key factors influenced by technological advancements and changes in the educational environment. In the Industry 5.0 era, Islamic accounting students have wider access to advanced technology and information through digital platforms, which can help them overcome academic challenges more effectively. AI and big data can help them better understand the material and complete assignments. E-learning platforms, video tutorials, and online discussion forums provide many additional resources to help students overcome difficulties without affecting their competencies.

Technology enables a more tailored approach to learning to individual needs. (Nedungadi & Raman, 2012). Adaptive learning can help Islamic accounting students at State Islamic Religious College Pulau Jawa, who already have superior accreditation, face academic challenges to get appropriate support without disrupting their competency development. AI-based systems can analyze students' strengths and weaknesses and provide relevant materials to address specific challenges, increasing learning effectiveness. The Industry 5.0 era emphasizes critical thinking, collaboration, and problem-solving skills that can help students overcome academic challenges

without reducing their competencies. These skills are also relevant in the context of future work. Flexible and technology-integrated learning models allow students to manage academic challenges more efficiently and stay focused on developing their competencies.

According to Tavares et al. (2023), the Industry 5.0 Era often involves teamwork and cross-disciplinary collaboration. Students who work in teams can support each other in facing academic challenges, allowing them to remain competent without being hampered by individual difficulties. Modern educational institutions provide various forms of support, including academic counseling and mentoring services, which help students overcome challenges without affecting their competence. Ellitan (2020) argues that the Industrial Era 5.0 demands rapid adaptability. Students who adapt quickly to changes and academic difficulties tend to have better competencies because they learn to overcome challenges in productive ways. Overall, in the Industrial Era 5.0, academic challenges often do not directly impact student competencies due to technological support, customized learning approaches, holistic skills development, and strong institutional support. This allows students to face academic challenges more effectively while maintaining or even improving their competencies.

Active Learning Influences the Competence of Islamic Accounting Students

Active learning on competency has no significant effect, with a t-statistic value of 0.734 and a value of $0.463 > 0.05$. The results of this study are not in line with the research conducted by (2022) but with research conducted by Freeman et al.. Active learning is a method that involves students directly in the learning process, often through discussion, problem-solving, and hands-on activities. However, this method is generally effective in increasing engagement and understanding.

If active learning is not implemented consistently or effectively, its impact on student competency can be limited. The quality of the learning activity and how students engage in it play a critical role in its success. Without adequate support from instructors or resources, active learning methods fail to achieve their intended goals in terms of competency development. In the Industry 5.0 era, focusing on specific technical skills is more important than skills developed through active learning, such as communication skills or teamwork. If active learning does not focus on relevant technical skills, its impact on technical competency can be limited. With the

rapid development of technology, the need for learning that focuses on the latest technology or specific skills in technology is more urgent than traditional active learning methods.

The effectiveness of active learning is highly dependent on the readiness and motivation of students. If students are not actively involved or motivated, the benefits of active learning on their competence can be reduced. According to Block, not all students respond to active learning similarly. Differences in engagement and learning styles can affect how active learning impacts their competencies. In the Industry 5.0 era, technology integration in learning is essential. (2015) emphasize that if active learning does not integrate the latest technology or does not use relevant digital tools, its impact on competence is not optimal. Several active learning methods in the Islamic Accounting study program in Java Island that are already superior do not fully utilize the sophisticated technological tools available, thus reducing their impact on technical competence. Inappropriate or less in-depth evaluation in active learning can affect how well student competence can be measured and improved. If the assessment does not reflect actual learning outcomes, its impact on competence can be limited. If active learning is not measured with competency-focused assessments, it isn't easy to ensure that the skills acquired through active learning are relevant and valuable (Danielson, 2021).

Staff and Student Interaction (student-staff interaction) Influences the Competence of Islamic Accounting Students

The interaction between staff and students on competence has no significant effect with a t-statistic value of 0.279 and P Value of $0.780 > 0.05$. The results of this study align with research conducted by Kuh & Hu (2001) and Tinto (2007). The influence of staff interaction with students on academic competence is not always consistent. In the era of Industry 5.0, interaction between staff and students does not always directly affect student competence for several reasons related to changes in technology, learning methods, and educational dynamics. With the advancement of technology, many aspects of learning are now carried out digitally through e-learning platforms and online modules in the Sharia Accounting study program at State Islamic Religious College Java Island, which are already superior; for example, UIN Sunan Gunung Djati uses the LMS Academic Service Administration System, E-Learning UIN Walisongo, Academic Information System UIN Raden Mas Said Surakarta. This facility reduces the need for direct face-to-face interaction and allows students to learn independently, which can affect how much staff

interaction affects their competence. Project-based and independent learning methods often reduce reliance on direct interaction with staff, so student competence may be more influenced by their learning activities and access to resources than interactions with staff.

According to Chen et al. (2020), Advanced technologies such as AI and data analytics tools can provide automated feedback and more detailed assessments without requiring direct interaction with staff. This allows students to gain the necessary information to improve their competency without relying on staff interaction. Resources such as video tutorials, online forums, and educational apps enable students to access information and support independently. With these resources, the impact of direct interaction with staff on student competency may be less significant. Students in the Industry 5.0 era are often more independent and proactive in managing their learning. This independence can reduce the reliance on staff interaction for competency development. Self-initiative and highly motivated students may be less dependent on staff interaction to achieve their competency. They are more focused on using the technology and resources available to achieve their academic goals. The impact of staff interaction on student competency depends on the quality and frequency of such interactions. If interactions are inconsistent or of poor quality, the effect on competency may be limited. Students respond differently to staff interactions, and some students may not gain significant benefits from such interactions in terms of competency development.

4.1.1 The Influence of Enriching Educational Experience on the Competence of Islamic Accounting Students

Enriching educational experience on competency has a significant influence, with a t-statistic value of 3.268 and a P-value of $0.001 > 0.05$. This research is in line with research conducted by Kilgo et al. (2015) and Pascarella & Terenzini (2005). Diverse educational experiences, such as involvement in extracurricular activities and international experiences, can improve student learning outcomes, including cognitive and non-cognitive competencies.

Enriching Educational Experience significantly influences the competence of Islamic accounting students in the Industry 5.0 era for several specific reasons related to changes in technology, market needs, and a more interdisciplinary educational approach. According to Al Jazeera & Al-Sartawi (2023), The Industry 5.0 era is bringing about significant changes in accounting, with technologies such as big data, blockchain, and artificial intelligence (AI) transforming traditional accounting practices. Enriching educational experiences, such as training

in using the latest accounting software or exposure to financial technology (fintech), help students develop the technology skills in high demand in the industry. With the increasing use of automation in accounting processes, students who engage in technology-focused educational experiences will be better prepared to manage these automated systems and understand how technology can be used to improve efficiency and accuracy in financial reporting.

(2018) explains that students who engage in business simulations or data analysis projects outside of class will be better prepared to make data-driven decisions, which are critical in the modern accounting world. This allows them to develop strong analytical competencies relevant to industry needs. The excellent Java Island Sharia Accounting Study Program has internship programs, practical work, and collaborations with accounting firms so that students can apply the theories learned in class in authentic contexts. This helps them understand the daily challenges faced by accounting professionals and how technology can be used to address these issues. Hands-on experience in the industry through internships or fieldwork provides students with insight into the real work environment, enhances their technical and soft skills, and prepares them for a smoother transition into the workforce after graduation. Enriching educational experiences, such as involvement in group projects or presentations, helps accounting students develop communication skills that are essential in explaining financial information to various stakeholders, both internal and external.

Supportive Learning Environment for Islamic Accounting Students' Competence

A supportive learning environment significantly influences student learning outcomes, with a t-statistic value of 15,031 and a P-value of $iso.000 > 0.05$. This study's results align with research conducted by Graham et al. (2013) and Tinto (2010). A supportive learning environment can improve student learning outcomes, including academic and professional competencies. Through surveys and data analysis, it was found that a supportive environment significantly contributes to the development of student competencies.

A Supportive Learning Environment significantly influences accounting students' competency in the Industry 5.0 era due to several factors related to technological developments, the need for more holistic skills, and changes in educational dynamics. A supportive learning environment gives students a sense of security and openness, encouraging them to be more actively involved in learning. This involvement is essential in accounting, where a deep

understanding of financial concepts requires active participation and continuous problem-solving.

With the support of lecturers, fellow students, and educational resources, students feel more motivated to achieve better learning outcomes. This motivation is essential in the Industry 5.0 era, where students must continuously update their skills according to technological changes. (2023), a supportive learning environment provides access to the latest accounting software, computer labs, and technology-based simulations necessary to develop technical skills in accounting. This enables students to master the tools and technologies relevant to modern accounting practice. With strong support from faculty and staff, students can receive the guidance needed to overcome technical challenges and understand the practical application of accounting concepts. This support is essential to ensure students have the technical competencies required in the workplace.

According to Reve (2013), an environment that cares about students' well-being creates better conditions for learning. When students feel supported and valued, they are more likely to achieve the desired competencies because they can learn without excessive pressure. A supportive environment allows students to explore new ideas and develop creativity in solving accounting problems. (Powell et al., 2020). In the era of Industry 5.0, where innovation is highly valued, thinking outside the box and finding creative solutions is a much-needed competency. With support from lecturers and access to adequate resources, students are encouraged to take the initiative in innovative projects and experiments that can enhance their analytical and creative skills. A supportive learning environment often includes connections with industry through alum networks, industry visits, or internship programs. These engagements help Islamic accounting students develop professional competencies relevant to the needs of Industry 5.0, such as understanding financial technology and current accounting practices. A supportive environment also provides access to mentors from the industry who can provide valuable insights and guidance specific to the needs of a career in Islamic accounting.

5. CONCLUSION

Based on the research results, this study concludes that academic challenges do not significantly influence the competence of Islamic accounting students at State Islamic Religious College in Java Island. Active learning has no considerable influence on the competence of

Islamic accounting students at State Islamic Religious College in Java Island. The interaction between staff and students does not significantly influence the competence of Islamic accounting students at State Islamic Religious College in Java Island. Enriching educational experiences significantly influences the competence of Islamic accounting students at State Islamic Religious College in Java Island. The learning environment substantially influences the competence of Islamic accounting students at State Islamic Religious College in Java Island. The implications of this study are that State Islamic Religious College in Java Island is advised to continue to develop and update the Sharia accounting curriculum to be more relevant to the needs of industry 5.0. The focus on integrating technology, big data, and artificial intelligence (AI) in sharia accounting must be strengthened. Sharia accounting students at State Islamic Religious College Pulau Jawa are advised to be proactive in learning and mastering technologies relevant to Industry 5.0, such as accounting software, data analysis, and AI. This can be done through online courses, additional training, or independent practice.

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