Undergraduate business students' perception of auditing: Knowledge and proximity impacts on auditor stereotypes

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ABSTRACT

This study investigates the perceptions of Ghanaian undergraduate business students toward the auditing profession, focusing on how knowledge sources and proximity contribute to the development of auditor-related stereotypes. The research is theoretically anchored in attribution theory and stereotype theory. The study adopts a positivist paradigm and utilizes a cross-sectional survey design to gather quantitative data. The target population comprised approximately 26,000 undergraduate business students across seven public universities in Ghana offering business and economics programs. Using probability sampling, a representative sample of 374 students was selected. The sample included students studying accounting, auditing, and economics. A structured questionnaire was used to collect data on students' audit knowledge sources, satisfaction with their introductory accounting course, and impressions of auditors' work, careers, and image. Data were analyzed using both descriptive and inferential statistics. Exploratory Factor Analysis (EFA) was performed using SPSS version 28 (4.0.4) to identify latent dimensions of auditor stereotypes. Regression analysis was then employed to examine the effect of covariates such as knowledge acquisition, course enrollment type, and course satisfaction on students' perceptions of auditors. The results show that students who chose to take auditing courses had much better opinions of auditors' careers, job roles, and professional image than students who were required to take the course or didn't take it at all. Academic training, family and social exposure, and satisfaction with their first accounting course also influenced their perceptions. The study concludes that improving students' exposure to auditing, especially through voluntary and engaging course designs, can enhance their perceptions of the audit profession. It recommends that educational authorities, accounting educators, and professional auditing bodies design targeted interventions that address negative stereotypes and promote positive career awareness, potentially increasing interest in the auditing field.

Keywords: Accounting Profession, Auditing Profession, Auditing Stereotypes, Business Students, Image, Course

I. INTRODUCTION

Auditing is vital to financial data authenticity and preventing management secrets and manipulation. However, audit and company failures like the 2020 wirecard affair have damaged the profession's credibility. Any company's survival and growth depend on its ability to hire top talent. The sub-prime mortgage crisis, financial scandals, and accounting issues have harmed the accounting profession's reputation. Conflicts of interest, salary management, and whistleblowers are other issues (Irafahmi, 2019). The external image of accounting and accountants is crucial to understanding their social functions. Globalization raises difficulties for the accounting profession, including global accounting standards, certification, and ethics. Global corporate scandals have threatened the accounting profession's integrity, professional ethics, and public responsibility (Nga & Mun, 2013; Espinosa-Pike et al., 2021). Auditing provides independent evaluations of accounting information's credibility for the public. Complex business operations and accounting laws have changed the audit market.

Espinosa-Pike et al. (2021) demonstrated that preconceptions strongly influence undergraduate business students' auditing perceptions. These preconceptions may cause students to neglect professional values like honesty, independence, and accountability, tarnishing the profession. The research emphasizes professional integrity, audit evidence analysis, and questioning in the profession. Auditors are trusted and ethical, and undergraduate business students find the job challenging but rewarding. The research implies that recognizing these stereotypes can change how you view auditing, auditing job, and auditors (Bartlett et al., 2017; Kumari et al., 2017); Navallas et al., 2017). To survive, the accounting profession must preserve public trust and a positive image. The US Sarbanes-Oxley Act of 2002 promotes corporate transparency and accountability. Accounting programs should emphasize sustainability and ethics and impact newcomers' views and uphold high ethical standards. The study examines the auditing profession, auditors'

job, and professional auditors, focusing on professional growth, career problems, and auditor roles and stereotypes (Carnegie & Napier, 2010; Adeyemi & Fagbemi, 2011; Wyness & Dalton, 2018; Espinosa-Pike et al., 2021).

Previous research on auditing has concentrated on issues such as independence, experience, and competence. Some of the research offer light on certain preconceptions; however, they lack application in Ghana's particular socio-cultural setting. However, there is a dearth of understanding regarding auditor perceptions among undergraduate business students in Ghana's sociopolitical setting. As a result, this research will focus on Undergraduate Business Students' Perceptions of Auditing: How Knowledge and Proximity Affect Auditor Stereotypes. The specific objectives are: how the auditing profession influences perception; family members working as auditors; relationships between friends and relatives; media depictions; the link between academic preparation; the first accounting course; and the association between the auditing course and professional perception. The research aims to inform policy, education, and industry practices, affecting Ghana's growing economy is auditing profession's integrity and effectiveness. The findings will affect policy, education, and industry practices.

II. LITERATURE REVIEW

2.1 Theoretical Review

2.1.1 Attribution Theory

Fritz Heider's attribution theory explores behavior's causes and interpretations. Internal elements like attitude, skill, self-perception, and drive are distinguished from external factors like social conditions, opinions, and values. This study examines undergraduates' auditing impressions using Attribution theory. The study examined internal and external attributions to understand students' complex psychological processes towards auditors. The theory's focus on external assessments, education-shaped internal evaluations, and first accounting course satisfaction offered a foundation for this comprehensive study (Manusov & Spitzberg, 2008; Eviana, 2019)

2.1.2 Stereotype Theory

Stereotypes simplify complicated traits and personalities, leading to bias and discrimination. These cognitive heuristics simplify our surroundings, and their effects on marginalized communities are often researched from the target's perspective. Stereotypes influence professional appeal, public opinion, and hiring. Undergraduate business students' auditing impressions are examined using Stereotype Theory. Social interactions like friends and family being auditors build stereotypes. The causal link between external sources and preconceptions and perceptions shows how external factors create cognitive architecture. Academic instruction shapes self-perception and attitudes, and satisfaction shows stereotypes and attitudes internally. The study seeks to understand students' views of auditing and the social forces that shape them (Richardson et al., 2015; Tonin et al., 2020; Espinosa-Pike et al.. 2021).

The attribution and stereotype theories/models were the bases of this study. Unlike other theories, the study chose these theories because; they place a greater emphasis on exploring or interpreting behavioral origins, as well as simplifying complex features and personalities. However, neither of the two addresses all of the issues mentioned above, necessitating their combination.

2.2 Empirical Review

2.2.1 Academic Training

Formal education helps break auditor stereotypes and boost their image, according to Navallas et al. (2017); Espinosa-Pike et al., 2021) students view auditors as sociable, extroverted, and leaders. College can give pupils accounting skills and knowledge to participate in the global market, according to Aryanti and Adhariani (2020). Mbawuni and Nimako (2015) found that students' knowledge of professional accounting backgrounds influenced their public accounting job choices.

2.2.2 First Accounting Course

Relevant and beneficial accounting courses are essential for students' academic success. User perceptions are better than prepared perspectives. Accounting students choose based on interest, fulfillment, and personal interest. Environment and college exposure draw Malaysian kids to accounting. Students with senior high school accounting skills and career aspirations are more positive. Entry-level accounting students are mainly motivated by external factors. Students' interests and the impact of similar groups are key predictors of accounting career choice, accounting to studies (Samsuri et al., 2016; Bekoe et al, 2018).

Information affects students' views about auditing. University auditing classes can boost student enthusiasm and knowledge. Advanced auditing courses lessen the audit expectation gap, whereas basic ones do not. A deeper understanding of accounting and auditing comes from specialization. Students' expectations and impressions of auditing depend on enrollment year and track (Kumari et al., 2017; Popal & Daabas, 2017; Espinosa-Pike et al., 2021).

Computer-aided auditing techniques (CAATs) have gained recognition for their effectiveness in auditing, resulting in the establishment of certification programs and changes in the curriculum. Many business schools now promote the integration of audiyt software into the curriculum, which is highly desired by employers (Kuruppu & Oyelere, 2017).

According to Reinstein et al. (2018), the substance of second auditing courses vary greatly, although introductory courses cover comparable subjects. Lawson et al.'s educational system focuses on the development of abilities in all accounting disciplines, including foundational, broad management, and accounting skills. The Sarbanes-Oxley Act (SOX) of 2002 had a substantial impact on the auditing profession, requiring auditors to understand risk assessment, especially fraud risk assessment. Teaching these abilities will have an impact on the content of both the first and second auditing courses, as well as the basic business and accounting curricula. Second, auditing classes are increasingly being offered by universities, as audit firms require more expertise, which colleges are likely to supply.

Auditing techniques are evolving because of company changes and technological advancements. The uncovering of fraudulent audits in the early 2000s prompted new rules, such as the McKesson Robbins scandal and SOX. Information technology (IT) enhances audit quality and efficiency, increasing the necessity for adaptive auditing education. However, it is difficult to align auditing instruction with current practices due to curriculum design, teaching materials, technology dissemination, and ongoing educator education (Irafahmi, 2019).

Cost-volume-profit (CVP) analysis is a financial model used in manufacturing and financial services to reduce input, output variables and make decision-making easier. It includes ten essential assumptions and limiting conditions, such as linear cost behaviour, constant selling prices, production inputs, fixed and variable costs, efficiency, productivity constant, sales mix, revenues and costs compared over a unit-volume base, and volume as the sole cost driver. Understanding the generalization to an unknown situation is beneficial to students (Blouch et al., 2016).

Barac et al. (2016) study on factors influencing students' learning techniques in auditing indicated a conflicting view, with older students being more likely to choose a surface approach. This can be ascribed to aspects of the learning environment such as teaching and assessment procedures, as well as student perceptions of workload. Further statistical research demonstrated that gender and race influenced students' learning styles at different levels.

III. METHODOLOGY

3.1 Research Design

This study adopted a positivist research paradigm, which emphasizes objectivity, empirical observation, and the use of quantitative methods to explain social phenomena. The positivist approach was considered appropriate because the study sought to test hypothesized relationships, identify patterns, and establish causal linkages among variables related to students' perceptions and knowledge of auditing as a career. The paradigm allows for the use of standardized instruments and statistical techniques, thereby enhancing reliability, replicability, and generalizability of the findings. A cross-sectional survey design was employed to collect quantitative data from respondents at a single point in time. This design was suitable given the large population involved and the need to obtain comparable data across multiple institutions simultaneously. The cross-sectional approach also enabled the examination of relationships among variables such as audit expertise, sources of audit knowledge, accounting course satisfaction, and perceptions of the auditing profession without manipulating the study environment.

3.2 Study Location

The study was conducted across seven public universities offering business, accounting, auditing, and economics programmes. These institutions were selected because they represent key public higher education providers responsible for training future accounting and auditing professionals. The universities are located in different geographical regions, thereby enhancing the diversity of the respondents and improving the external validity of the study.

3.3 Target Population

The target population consisted of all undergraduate business students enrolled in accounting, auditing, and economics programs at the selected public universities. The total population size was approximately 26,000 undergraduate students. These students were considered appropriate for the study because they are exposed to accounting and auditing courses and are at a critical stage of forming perceptions, career intentions, and professional identities related to auditing.

3.4 Sampling Technique

A probability sampling technique was used to ensure that every member of the target population had a known and equal chance of being selected. This approach enhances the representativeness of the sample and reduces sampling

bias. Using standard sample size determination procedures suitable for large populations, a sample of 374 undergraduate students was selected from the population of 26,000 students.

The sample included students from accounting, auditing, and economics programmes across the seven universities. Probability-based selection ensured adequate coverage of different academic disciplines and institutions, thereby improving the generalizability of the study findings to the broader population of undergraduate business students.

3.5 Data Collection Instruments

Primary data were collected using a structured questionnaire designed to capture quantitative information relevant to the study objectives. The questionnaire consisted of closed-ended items and was organized into sections measuring students' audit expertise, sources of audit-related knowledge, satisfaction with introductory accounting courses, and perceptions of auditing as a career.

Specifically, respondents were asked questions relating to auditors' roles, job characteristics, professional image, and career attractiveness. Responses were measured using a Likert-scale format, which allowed respondents to indicate their level of agreement or disagreement with each statement. The use of a standardized questionnaire enhanced consistency in data collection and facilitated statistical analysis.

3.6 Data Analysis

Data analysis involved both descriptive and inferential statistical techniques, conducted using SPSS version 28 (4.0.4). Descriptive statistics, including frequencies, means, medians, modes, and measures of dispersion, were used to summarize the data, describe respondent characteristics, and identify patterns and outliers. Charts, graphs, and tables were employed to present the data clearly and enhance interpretation.

To evaluate the study hypotheses, inferential statistical analysis was undertaken. Exploratory Factor Analysis (EFA) was used to examine underlying dimensions of auditing stereotypes and perceptions, ensuring construct validity and data reduction. Factor scores derived from the EFA were subsequently used in regression analysis to estimate the effects of explanatory variables on the dependent variable. This analytical approach allowed for rigorous testing of relationships and provided empirical evidence to support or reject the study hypotheses.

IV. FINDINGS & DISCUSSION

This section presents the analytical results from data obtained from universities nationwide on undergraduate business students' perspective of auditing: Impact knowledge and proximity on auditor stereotypes. Analysis findings are presented in tables here. These tables show basic descriptive data of respondents and inferential statistics to help interpret the study's findings on business students' auditing perceptions. Finally, the study's findings are briefly discussed to shed light.

4.1 Demographic Analysis

The study's demographics include respondents' gender, university programs, academic year, auditing integration and proximity to auditor friends and relatives. Demographics of respondents are interpreted below.

Table 1

Demographic Characteristics

Characteristics	**Frequency**	**Percent**
Gender	**Number**	**%**
Male	248	72.1
Female	96	27.9
Academic degree		
Business Administration (any option)	180	52.3
Other	164	47.7
Academic year		
Third year	171	49.7
Fourth year	173	50.3
Auditing subject		
Optional	215	62.5
Compulsory	113	32.8
Not Enrolled	16	4.7
Family members or friends who are auditors		
Yes	119	34.6
No	225	65.4

Table 1 displays the demographics of the respondents utilized to collect data. Men made up 72.1% of the sample, while women made up 27.9%. This shows that Ghanaian business schools have more men than women in their business departments. 52.3% of respondents offered business administration with specializations in accounting, finance, management, human resource management (HRM), marketing, logistics and supply chain management. The 47.7% of others were business school students doing non-business administration courses such as computerized accounting, bachelor of commerce/human resource, management and finance. The respondents' curricula reflect the study's goal of determining their expertise and career views on auditing. To assess their enjoyment of the auditing course, respondents were asked if it was optional, mandatory or they did not enroll. 215 (62.5%) said the auditing training was optional. However, 113 (32.8%) said auditing is a required course they took or may have taken last semester. 16 (4.7%) students said they weren't taking an auditing course. Most respondents are studying or have studied auditing. 34.6% (119) of respondents' report having auditor relatives or friends. However, 65.4% had no auditor relatives or friends. Auditors are seen more favorably by individuals with family or friends who are auditors.

4.1.1 Factor Loading Statistics Summary

A post-data collection analytical test of Herman's Single Factor Test was used to determine how well indicators fit each construct (Espinosa-Pike et al., 2021). The test showed that numerous factors explain most variance. Thus, common technique bias was absent from the data. To discover the most significant features that make up an auditor's job, the study used exploratory factor analysis to ensure that each indication loaded properly under its respective components or constructions. These are shown in the tables 2, 3 and 4 below.

Table 2

Audit Career (Summary of Factor Loading)

			Factor Loadings	
Questionnaire Statements	**Mean**	**SD**	**1 Professional development**	**2 Difficult**
Auditing career offers great opportunities for professional development	4.33	0.80	**0.90**	-0.07
The auditing career offers the possibility of achieving a good long-term salary	3.70	1.06	**0.69**	0.13
The auditing career offers good professional training	4.37	0.76	**0.86**	-0.03
Auditing is a prestigious profession	4.17	0.94	**0.82**	0.01
Auditing is a very stressful job	3.33	1.19	0.13	**0.80**
The auditing career is difficult to achieve	2.95	1.29	-0.10	**0.93**
Percentage of Variance Explained			53.20	18.14
Cronbach' Alpha			0.83	0.70
Number of Items			4	2

Table 2

Auditors' Work (Summary of Factor Loading)

			Factor Loadings		
Questionnaire Statements	**Mean**	**SD**	**1 Rigorous/ responsibility demanding**	**2 Solitary**	**3 Interesting**
Auditing involves very structured work, following very defined processes	4.75	0.79	**0.92**	0.02	-0.18
Auditing implies great responsibility	4.75	0.78	**0.88**	0.07	-0.06
Auditors are number-crunchers; they seldom work with people	4.75	0.75	**0.86**	-0.05	0.04
Auditing contributes significantly to society	4.71	0.81	**0.77**	-0.08	0.08
Auditors work alone more than they work with people	3.31	1.61	-0.12	**0.78**	0.22
Auditing involves a variety of tasks	3.13	1.55	0.03	**0.87**	-0.26
Auditing is interesting	4.52	1.09	-0.03	-0.16	**0.88**
Auditing is a very precise activity that requires in-depth information	3.64	1.07	-0.01	0.29	**0.60**
Auditing requires working as a team	4.60	0.95	0.35	-0.04	**0.54**
Auditing involves a lot of fixed rules; it does not involve conceptual skills or judgment	3.78	1.38	0.29	0.17	**0.58**
Percentage of Variance Explained			*40.31*	*14.27*	*10.25*
Cronbach's Alpha			*0.88*	*0.60*	*0.60*
Number of Items			*4*	*2*	*4*

Table 3

Auditors' Image (Summary of Factor Loading)

Descriptive Statistics			**Factor Loadings**		
Questionnaire statements	**M**	**SD**	**1 Competence**	**2 Ethical**	**3 Negative View**
AI1 Auditors are hard workers	4.67	0.84	**0.69**	-0.13	-0.03
AI2 Auditors are capable/competent in their work	4.47	1.12	**0.71**	0.14	-0.11
AI4 Auditors have leadership ability	4.64	0.86	**0.63**	0.03	0.06
AI5 Auditors are experts	4.63	0.90	**0.84**	-0.12	0.03
AI6 Auditors are intelligent	4.72	0.85	**0.75**	0.06	0.03
AI7 Auditors are trustworthy	4.70	0.85	**0.78**	0.15	0.00
AI8 Auditors are honest	4.26	1.24	0.06	**0.86**	-0.01
AI9 Auditors are incorruptible	4.22	1.28	0.08	**0.86**	-0.01
AI10 Auditors behave ethically	3.62	1.43	-0.09	**0.79**	0.06
AI13 Auditors do not have social skills	2.69	1.49	0.23	-0.25	**0.71**
AI14 Auditors are boring people	2.51	1.32	-0.08	0.10	**0.85**
AI15 Auditors are aware of their duty	2.37	1.35	-0.10	0.14	**0.79**
Percentage of Variance Explained			*34.00*	*15.78*	*13.04*
Cronbach's Alpha			*0.836*	*0.808*	*0.687*
Number of Items			*6*	*3*	*3*

All of the tables 2, 3, and 4 above produce Cronbach Alpha values greater than 0.6, which are used to measure item internal consistency. This suggests that the data had high internal consistency and reliability. As a result, the data can be used to meet the study's intended purpose.

Table 4

Descriptive Statistics and Midpoint Scale T-Test Results

Variables	**Mean**	**SD**	**Min**	**Max**	**t-test**	**Sign**
Independent Variables						
Knowledge	4.34	1.11	1.00	5.00	72.64	0.00
Source: Family/ Friends	5.31	1.02	1.00	6.00	96.73	0.00
Source: Media	3.89	1.41	1.00	7.00	51.24	0.00
Source: Academic training	4.08	1.34	1.00	7.00	56.69	0.00
Satisfaction accounting subject	5.97	1.60	1.00	7.00	69.08	0.00
Dependent Variables						
Professional Development	4.14	0.73	1.00	5.00	104.95	0.00
Difficult	3.14	1.09	1.00	5.00	54.67	0.00
Rigorous/ Responsibility Demanding	4.74	0.67	1.00	5.00	129.97	0.00
Solitary	3.22	1.34	1.00	5.00	43.75	0.00
Interesting	4.14	0.76	1.00	5.00	104.79	0.00
Competence	4.64	0.68	1.00	5.00	127.61	0.00
Ethical	4.03	1.12	1.00	5.00	67.28	0.00
Negative View	2.52	1.09	1.00	5.00	42.07	0.00

The descriptive statistical and midpoint scale t-test results of the independent and dependent variables are shown in table 5. To account for common method variance bias, the mean values are calculated using the indicators' 1 – 5 and 1 – 7 likert scales. These scales were evaluated for internal reliability using KMO and Barlett's Test of Sphericity. Five independent factors were identified. Respondents' auditing knowledge, family and friend sources, media, academic training and accounting topic satisfaction. The mean auditing knowledge of students was 4.34, indicating 'no knowledge'. This shows that most respondents know little about auditing as a job. Our 10% mean is statistically significant (Sig = 0.078). The majority of respondents highly agreed (mean = 5.31 out of 7) that family and friends provide auditing career information. Most respondents were unaware of Media and Academic Training as an auditing information source. This was shown in table 5 with 3.89 and 4.08 means. Most respondents were satisfied with accounting, averaging 5.97.

Participants highly agree that auditing offers professional development (mean 4.14 out of 5). Despite the difficulty of auditing, participants were neutral (3.14 out of 5). The students also said auditing was tough and fascinating (mean = 4.74). Most respondents are neutral about audits being lonely (mean = 3.14). The respondents said auditing

required expertise (mean = 4.64) and ethics (mean = 4.03). The midway scale tilts towards 3 (mean = 2.52), indicating that most university business students did not consider the auditing profession as antisocial.

Table 5

Pearson Correlation Coefficient Results of Dependent and Independent Variables

	Professional Development	**Difficult**	**Rigorous/ responsibility demanding**	**Solitary**	**Interesting**	**Competence**	**Ethical**	**Negative View**	**Knowledge**	**Source: Family/ Friends**	**Source: Media**	**Source: Academic training**	**Satisfaction Accounting Subject**
Professional Development	1	.432**	.601**	.313**	.586**	.493**	.368**	.121*	.345**	.369**	-0.004	.118*	.385**
		0.000	0.000	0.000	0.000	0.000	0.000	0.025	0.000	0.000	0.944	0.028	0.000
Difficult		1	.242**	.280**	.509**	.144**	0.033	.287**	0.011	0.051	-0.096	0.008	0.100
			0.000	0.000	0.000	0.008	0.537	0.000	0.846	0.346	0.077	0.882	0.065
Rigorous/r Responsibility Demanding			1	.221**	.560**	.500**	.241**	-0.001	.363**	.332**	-0.072	0.032	.491**
				0.000	0.000	0.000	0.000	0.980	0.000	0.000	0.185	0.556	0.000
Solitary				1	.345**	0.094	-0.016	.267**	.172**	0.007	-0.052	-0.103	-0.029
					0.000	0.082	0.772	0.000	0.001	0.893	0.341	0.057	0.586
Interesting					1	.326**	0.098	.138*	.169**	.171**	-.139**	-0.013	.198**
						0.000	0.068	0.010	0.002	0.001	0.010	0.805	0.000
Competence						1	.385**	0.100	.513**	.346**	0.094	0.086	.374**
							0.000	0.065	0.000	0.000	0.083	0.109	0.000
Ethical							1	0.006	.172**	.412**	0.095	.194**	.337**
								0.910	0.001	0.000	0.078	0.000	0.000
Negative View								1	0.092	.130*	-0.038	-0.083	0.005
									0.088	0.016	0.479	0.124	0.932
Knowledge									1	.313**	.211**	0.073	.295**
										0.000	0.000	0.176	0.000
Source: Family/ Friends										1	0.085	.227**	.471**
											0.116	0.000	0.000
Source: Media											1	.569**	0.086
												0.000	0.110
Source: Academic training												1	.204**
													0.000
Satisfaction Accounting Subject													1

**. Correlation is significant at the 0.01 level (2-tailed). *. Correlation is significant at the 0.05 level (2-tailed)

The Pearson Correlation between the dependent and independent variables is shown in Table 6. The table displays each variable's correlation coefficient and probability. The Pearson correlation coefficient was employed to avoid multicollinearity in regression analysis variables. Thus, independent variables should not be perfectly correlated. Highly correlated independent variables impact model predictive power, resulting in erroneous results. Highly linked variables are 0.8 – 1. Professional development is positively correlated with all seven independent variables, and there is no multicollinearity since the correlation coefficient is less than 0.8, except for media as a source of information. Auditing's perceived difficulty is positively connected with all independent variables and dependent variables except media as a source of knowledge. No variable is perfectly associated with this one. Rugged and tough auditing is negatively connected with bad media coverage. Again, no variable is perfectly associated. Solitary, ethical, media, academic training and accounting result satisfaction are adversely connected but positively correlated with intriguing, competence, negative view knowledge and media.

Table 7

Regression Results of the models (Dependent Variable: Audit Career, Auditors' Work and Auditors' Image)

	Professional Development			**Difficult**			
Dep. Variable: Audit Career	***B***	**S. E**	**Sig.**	***B***	**S. E**	**Sig.**	
(Constant)	2.901	0.252	0.000	3.835	0.432	0.000	
Knowledge	0.145	0.033	0.000***	-0.018	0.057	0.754	
Source: Family/ Friends	0.107	0.039	0.006***	-0.028	0.067	0.673	
Source: Media	-0.057	0.030	0.060*	-0.087	0.052	0.093*	
Source: Academic training	0.034	0.032	0.288	0.032	0.055	0.566	
Satisfaction Accounting Subject	0.101	0.024	0.000***	0.064*	0.042**	0.122	
Gender	-0.370	0.077	0.000***	-0.503	0.132	0.000***	
Model Summary	***Adjust R2 =0.284; F = 23.688; Sig. = 0.000***			***Adjust R2 =0.048; F = 3.874; Sig. = 0.001***			

	Rigorous/ Responsibility Demanding			**Solitary**			**Interesting**		
Dep. Variable: Audit Work	***B***	**S. E**	**Sig.**	***B***	**S. E**	**Sig.**	***B***	**S. E**	**Sig.**
(Constant)	3.709	0.218	0.000	3.045	0.535	0.000	4.106	0.290	0.000
Knowledge	0.139	0.029	0.000***	0.251	0.071	0.000***	0.084	0.038	0.030**
Source: Family/ Friends	0.034	0.034	0.315	-0.007	0.083	0.929	0.029	0.045	0.516
Source: Media	-0.066	0.026	0.011**	-0.041	0.064	0.517	-0.099	0.035	0.004***
Source: Academic training	-0.010	0.028	0.726	-0.079	0.068	0.247	0.013	0.037	0.723
Satisfaction Accounting Subject	0.162	0.021	0.000***	-0.058	0.051	0.259	0.061	0.028	0.030**
Gender	-0.329	0.066	0.000	-0.036	0.163	0.825	-0.405	0.088	0.000***
Model Summary	***Adjust R2 =0.359; F = 33.019; Sig. = 0.000***			***Adjust R2 =0.032; F = 2.863; Sig. = 0.010b***			***Adjust R2 =0.318; F = 9.599; Sig. = 0.000b***		

	Competence			**Ethical**			**Negative View**		
Dep. Variable: Audit Image	***B***	**S. E**	**Sig.**	***B***	**S. E**	**Sig.**	***B***	**S. E**	**Sig.**
(Constant)	2.695	0.228	0.000	0.971	0.411	0.019	1.645	0.437	0.000
Knowledge	0.256	0.030	0.000***	0.025	0.055	0.654	0.075	0.058	0.198
Source: Family/ Friends	0.082	0.035	0.020	0.343	0.063	0.000***	0.189	0.068	0.005***
Source: Media	-0.010	0.027	0.726	-0.005	0.049	0.925	-0.005	0.052	0.925
Source: Academic training	0.001	0.029	0.970	0.079	0.052	0.132	-0.085	0.056	0.128
Satisfaction Accounting Subject	0.081	0.022	0.000***	0.119	0.040	0.003***	-0.049	0.042	0.248
Gender	-0.031	0.069	0.656	0.094	0.126	0.456	0.160	0.134	0.233
Model Summary	***Adjust R2 =0.318; F = 27.672; Sig. = 0.000b***			***Adjust R2 =0.191; F = 14.485; Sig. = 0.000b***			***Adjust R2 =0.024; F = 2.422; Sig. = 0.026***		

Note:*, **, and ***indicate significance at the 0.10, 0.05 and 0.01 levels, respectively

Table 7 shows independent variable regression on dependent variables using different models. To control for respondents' individual variations, the independent variables are participants' auditing knowledge, source of information through family and friends, media, academic training, accounting course satisfaction and age. Three major categories have been expanded into eight elements for the dependent variable. Two factors shaped participants' perceptions of auditors' careers (Professional Development and Difficult), three factors shaped their perceptions of auditors' work (Rigorous/Responsibility demanding, Solitary and Interesting) and three factors shaped students' perceptions of auditors' image.

On how auditing knowledge affects students' perceptions of auditors' careers, work and image, table 7 illustrates the dependent-independent variable regression results. Eight items indicate how students' audit knowledge affects the profession. To evaluate the first aim, students' knowledge of the auditing profession affects their perception of its many professional development options. The p-value of 0.000, less than 5%, makes this link statistically significant. The link between students' auditing knowledge and assessment of its difficulty. Students with auditing knowledge consider auditing as easier, according to the negative connection. The p-value of 0.754 (>5%) makes this link not statistically significant. A favorable association existed between knowledge and rigorous. Students who know the auditing profession think its responsibilities are harder. This link is statistically significant because its p-value is 0.000, below the alpha value of 5%. Students who knew about auditing found it isolated and engaging. This result is substantial at 1% and 5%. To determine how auditing knowledge affects auditors' image. Students with strong auditing expertise consider auditors as highly competent (p-value = 0.000 < 1%). Students with strong auditing expertise consider auditors as highly competent (p-value = 0.000 <1%). Student knowledge about the auditing profession favorably affects their impression of it as ethical, anti-social and monotonous. The p-values of 0.654 and 0.198 were less than 5%, making this finding no statistically significant.

To determine how family/friend knowledge of the auditing profession influences students' perceptions of auditors' career, work and image. Relationship between students' auditing knowledge and perception (Professional Development and challenging). Students who learned about auditing from peers are more aware of its professional growth potential (p-value = 0.006<5%). Students who get their information from relatives or friends find auditing easier. The association lacks statistical significance (p-value = 0.673<5%). Students view auditing as more demanding, less solitary and more fascinating after hearing from family and friends. These associations are not statistically significant because their p-values are over 5% or 10%. The impact of family and friend auditing information on auditors' image was also examined. Students who learned about auditing via family or friends view auditors as knowledgeable, ethical, but monotonous and intimidating. All dependent variables showed statistical significance (p-value = 0.02, 0.000 and 0.005).

To explore how media coverage of the auditing profession influences students' views of auditors' careers, employment and image. Media coverage of auditing diminishes students' interest in it for professional growth. It also makes auditing seem easier to students. Media as a source of auditing knowledge is indirectly statistically significant for auditors' careers (p-value < 0.10). Media as a source of knowledge negatively impacts auditors' work perception. Students view auditing as less challenging, less isolated and less engaging due to media coverage. The association is statistically significant with rigorous and fascinating but not solitary. Also examined were media and auditors' images. The results show that media-taught auditing students thought it was uninteresting, unethical and uncompetent. This result is not statistically significant because the p-value exceeds the 5% alpha value.

To determine if academic training as the main source of auditing information affects auditing profession perception. The aforementioned results also examine the association between academic training as the main source of auditing information and auditing profession perception. The research showed that academically trained auditing students think the profession offers many professional development chances. Academic auditing training also increases fear of the subject or profession. These associations are not statistically significant since their p-values exceed 5%. The coefficient indicated an indirect association, so students who learned auditing academically find it less hard. Academic training indirectly associated to lonesome, thus students who have auditing knowledge view it as less solitary. Academic training and auditing interest are positively correlated but not statistically significant. To determine how academic training (auditing) affects auditors' image, competence, ethics and negative view were measured. Academic instruction improved competence and ethics. Students learn that auditing requires more expertise and ethics through academic instruction. Statistically significant association. However, academic auditing training lessens students' perception of auditors as boring and antagonistic.

To explore how high satisfaction with the first accounting course affects students' views of auditors. The regression results in table 7 demonstrates auditors' career output (professional development and tough). Students who are happier with accounting see auditing as a chance to grow professionally despite its difficulty. For professional development, the link is significant (p-value = 0.000>1%), but not for the dependent variable difficulty (p-value = 0.122<5%). Students' accounting satisfaction increases when auditing is seen as rigorous, responsible and interesting. Student happiness with accounting makes auditing seem more rigorous and fascinating. Positive and statistically significant link. Accounting students who are happy with the subject find audits less solitary due to the indirect relationship. This association is not significant (p = 0.259>5%). Satisfaction with accounting boosts students' option of auditors' competence and ethics and decreases their bad image. Since p-values are more than 5%, the association between accounting subject satisfaction and auditors' image is not statistically significant.

4.1.2 Sensitivity

This section performs a sensitivity analysis of the outcome based on evidence of the relationship between academic auditing training and auditor perception. This approach tries to discover pupils with unusual auditing perceptions. Participants were grouped by auditing topic.

Table 8

Additional analyses (Anova Test Results)

	OPTIONAL (OP)		COMPULSORY (CO)		NOT ENROLLED (NE)		ANOVA TEST		
Variables	**Mean**	**SD**	**Mean**	**SD**	**Mean**	**SD**	**F**	**Sig.**	**Post hoc Test**
Professional Development	4.242	0.645	4.033	0.794	3.578	1.019	8.345	**0.000**	OP>CO>NE
Difficult	3.112	1.101	3.155	1.052	3.375	1.204	0.455	0.635	CO>OP>NE
Rigorous/Responsibility Demanding	4.858	0.450	4.604	0.846	4.141	1.110	13.013	**0.000**	OP>CO>NE
Solitary	3.147	1.360	3.332	1.326	3.375	1.041	0.829	0.438	NE>CO>OP
Interesting	4.198	0.703	4.040	0.820	3.969	1.040	1.996	0.138	OP>CO>NE
Competence	4.682	0.621	4.622	0.720	4.271	0.962	2.862	**0.059**	OP>CO>NE
Ethical	4.082	1.099	3.991	1.153	3.646	1.220	1.237	0.292	OP>CO>NE
Negative View	2.451	1.076	2.587	1.111	3.042	0.973	2.503	**0.083**	NE>CO>OP

ANOVA test results in Table 8 illustrate students' perceptions dependent on whether they offer auditing as mandatory, elective or not enrolled. The mid-point scales, standard deviation, f-statistics, and ANOVA p-value are shown in the table. The table reveals that compulsory, optional, and non-enrolled groups have statistically significant differences in results. This shows that students who offer auditing as an optional course value auditor opportunity more than those who don't. An F-statistics of 8.345 (1% significant) shows this. The ANOVA test demonstrates no statistically significant variance in participant auditing course enrollment means. In Table 4.7, the F-statistic is 0.455, and the p-value is 0.635, which is greater than 5%. This indicates that all groups (compulsory, optional, or not enrolled) view auditing as challenging. This applies to solitary, interesting, and ethical. Optionally enrolled auditing students thought the course required greater competence. Opt has the highest mean with an F-statistic of 0.059, significant at 10%. Finally, the ANOVA test showed a statistically significant difference in the mean results of the groups' perceptions of the auditing profession's bad image. F-statistics are 2.503 and p-value 0.083, 10% significant. The result suggests that non-auditing students have a poor view of the profession. The table shows that "Not enrolled" has the highest mean outcome. See model for complete ANOVA test findings in graphs.

4.1.3 Structural Equation Model

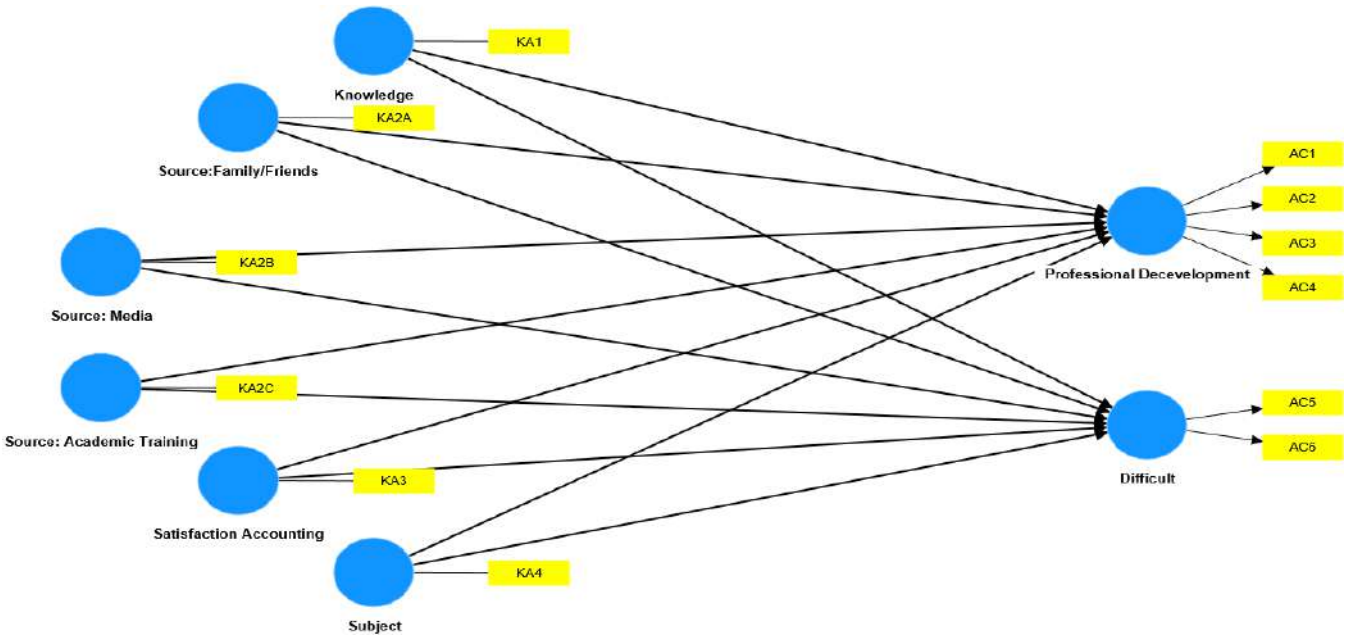

Figure 1

Structural Equation Model for Auditor's Career

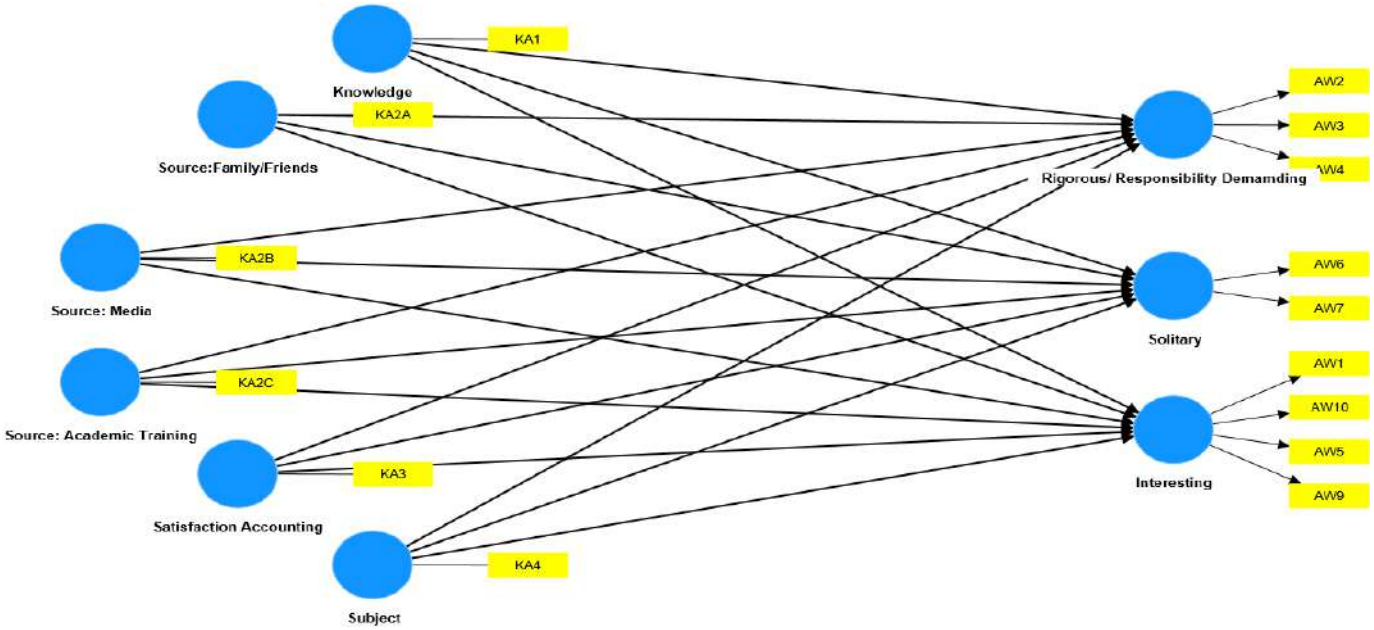

Figure 2
Structural Equation Model for Auditor's Work

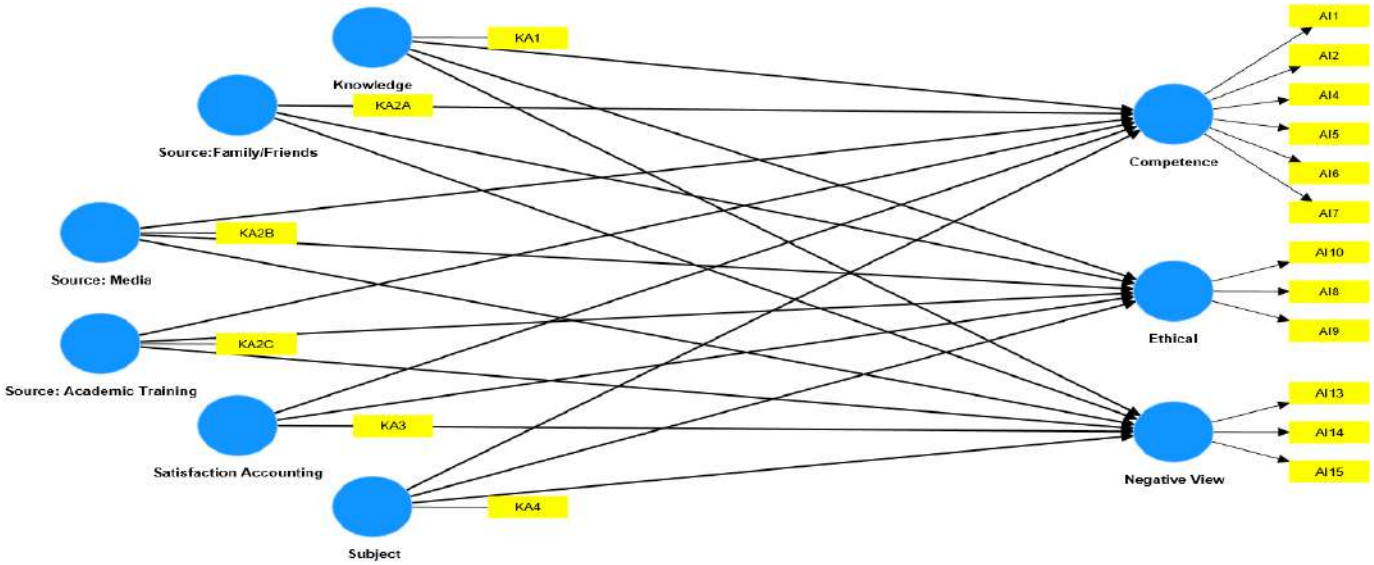

Figure 3
Structural Equation Model for Auditor's Image

Table 9
Model Fit

	Saturated model	**Estimated model**
SRMR	0.125	0.125
d_ULS	29.565	29.567
d_G	n/a	n/a
Chi-square	infinite	Infinite
NFI	n/a	n/a

Table 60

Auditor's Career

Hypotheses	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Knowledge -> Difficult	0.020	0.011	0.069	0.290	0.772
Knowledge -> Professional Development	0.225	0.219	0.069	3.257	0.001
Satisfaction Accounting -> Difficult	0.084	0.090	0.077	1.085	0.278
Satisfaction Accounting -> Professional Development	0.239	0.238	0.070	3.396	0.001
Source: Academic Training -> Difficult	0.084	0.077	0.090	0.931	0.352
Source: Academic Training -> Professional Development	0.116	0.118	0.051	2.262	0.024
Source: Media -> Difficult	-0.153	-0.149	0.075	2.045	0.041
Source: Media -> Professional Development	-0.174	-0.173	0.052	3.371	0.001
Source: Family/Friends -> Difficult	0.011	0.008	0.066	0.170	0.865
Source: Family/Friends -> Professional Development	0.187	0.193	0.070	2.690	0.007
Subject -> Difficult	0.060	0.056	0.054	1.102	0.271
Subject -> Professional Development	0.096	0.098	0.027	3.564	0.000

Table 17

Auditor's Work

Hypotheses	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Knowledge -> Interesting	0.131	0.127	0.070	1.865	0.062
Knowledge -> Rigorous/ Responsibility Demanding	0.249	0.245	0.064	3.870	0.000
Knowledge -> Solitary	0.216	0.219	0.057	3.794	0.000
Satisfaction Accounting -> Interesting	0.230	0.230	0.076	3.045	0.002
Satisfaction Accounting -> Rigorous/ Responsibility Demanding	0.418	0.414	0.076	5.496	0.000
Satisfaction Accounting -> Solitary	-0.073	-0.077	0.063	1.166	0.244
Source: Academic Training -> Interesting	0.056	0.055	0.072	0.777	0.437
Source: Academic Training -> Rigorous/ Responsibility Demanding	-0.001	0.000	0.040	0.030	0.976
Source: Academic Training -> Solitary	-0.106	-0.105	0.078	1.362	0.173
Source: Media -> Interesting	-0.253	-0.253	0.058	4.353	0.000
Source: Media -> Rigorous/ Responsibility Demanding	-0.179	-0.177	0.046	3.875	0.000
Source: Media -> Solitary	-0.020	-0.020	0.081	0.250	0.803
Source: Family/Friends -> Interesting	0.052	0.053	0.074	0.698	0.485
Source: Family/Friends -> Rigorous/ Responsibility Demanding	0.087	0.092	0.084	1.034	0.301
Source: Family/Friends -> Solitary	-0.012	-0.009	0.062	0.202	0.840
Subject -> Interesting	0.020	0.021	0.037	0.544	0.587
Subject -> Rigorous/ Responsibility Demanding	-0.008	-0.010	0.033	0.254	0.799
Subject -> Solitary	0.022	0.022	0.049	0.460	0.646

Table 12

Auditor's Image

Hypotheses	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Knowledge -> Competence	0.416	0.413	0.053	7.808	0.000
Knowledge -> Ethical	0.028	0.027	0.064	0.435	0.664
Knowledge -> Negative View	0.077	0.076	0.066	1.168	0.243
Satisfaction Accounting -> Competence	0.208	0.204	0.077	2.718	0.007
Satisfaction Accounting -> Ethical	0.194	0.191	0.068	2.833	0.005
Satisfaction Accounting -> Negative View	-0.082	-0.087	0.082	1.001	0.317
Source: Academic Training -> Competence	-0.019	-0.021	0.042	0.457	0.648
Source: Academic Training -> Ethical	0.064	0.066	0.056	1.148	0.251
Source: Academic Training -> Negative View	-0.118	-0.119	0.069	1.715	0.086
Source: Media -> Competence	-0.007	-0.004	0.037	0.174	0.862
Source: Media -> Ethical	0.033	0.034	0.056	0.586	0.558
Source: Media -> Negative View	0.010	0.009	0.066	0.152	0.879
Source: Family/Friends -> Competence	0.137	0.140	0.067	2.037	0.042
Source: Family/Friends -> Ethical	0.313	0.315	0.067	4.644	0.000
Source: Family/Friends -> Negative View	0.166	0.170	0.065	2.572	0.010
Subject -> Competence	0.043	0.046	0.028	1.554	0.120
Subject -> Ethical	0.058	0.061	0.025	2.321	0.020
Subject -> Negative View	-0.002	0.002	0.054	0.033	0.974

	AUDITOR'S CAREER		AUDITOR'S WORK			AUDITOR'S IMAGE		
	Difficult	**Professional Development**	**Interesting**	**Rigorous/ Responsibility Demanding**	**Solitary**	**Competence**	**Ethical**	**Negative View**
Q^2predict	-0.016	0.231	0.091	0.310	0.006	0.309	0.200	0.000
RMSE	1.014	0.887	0.967	0.858	1.003	0.853	0.902	1.006
MAE	0.861	0.706	0.720	0.515	0.885	0.547	0.709	0.831

4.2 Discussion

This study explored the relationship between undergraduate business students' perceptions of the auditing profession and several influencing variables, including sources of knowledge acquisition, satisfaction with their first accounting course, and the nature of their enrollment in auditing classes. The findings illustrate a multifaceted interaction between academic exposure, social influence, and individual motivation, offering insight into how students form impressions of auditors and the auditing field.

One of the central findings revealed that students' perceptions of auditing are significantly shaped by where and how they acquire information about the profession. This observation resonates strongly with Attribution Theory, which posits that individuals interpret behaviors and concepts through both internal and external cues (Manusov & Spitzberg, 2008; Eviana, 2019). In this context, students who had prior exposure to auditing through formal academic training, family or friends working in the field, or media reports exhibited varying perceptions of auditors' roles, ethical obligations, and professional competence. These sources of information contributed to their cognitive interpretations of the profession's demands and value.

Academic training, in particular, plays a dual role. On the one hand, formal instruction is generally expected to cultivate a rigorous and ethical image of auditing, supporting the arguments of Aryanti and Adhariani (2020) and Espinosa-Pike et al. (2021) who noted that education helps students perceive auditing as a field requiring technical proficiency and ethical soundness. However, the current study adds a layer of complexity by showing that some students who received academic training actually perceived auditing as less rigorous. This unexpected result may be due to the conflicting influence of media narratives, which often project a distorted or oversimplified view of auditors, as highlighted by Caglio et al. (2018). Therefore, while academic environments aim to professionalize student perceptions, uncontrolled media representations may dilute these effects, reinforce misconceptions or undermine the seriousness of the profession.

Further aligning with Stereotype Theory, which explains how simplified cognitive models influence perception and behavior (Richardson et al., 2015; Tonin et al., 2020), the study found that personal relationships, such as having a friend or family member who is an auditor, can significantly influence students' attitudes toward the profession. Such interpersonal experiences often serve as strong anchors for stereotype formation. Depending on the nature of the exposure, they may either enhance the profession's image or contribute to entrenched biases and misconceptions. This suggests that students do not form perceptions in isolation but rather through social learning, where external validations or criticisms from close contacts play a key role in shaping occupational preferences and expectations.

A particularly important insight emerged from the relationship between students' satisfaction with their first accounting course and their perception of auditing. The results revealed that students who expressed higher levels of satisfaction with their introductory accounting classes were more likely to have favorable views of auditing careers. This is consistent with earlier findings by Samsuri et al. (2016), as well as Bekoe et al. (2018), who found that positive early academic experiences often translate into heightened interest and appreciation for associated professional fields. This also confirms the assumptions of Attribution Theory, which emphasizes that internal evaluations, such as enjoyment or fulfillment from a course, can influence one's outlook toward related professions. However, it is noteworthy that certain negative perceptions, such as the belief that auditing is "isolated," "unfavorable," or "tough," were statistically insignificant. This may suggest a shift in students' impressions of auditing, potentially indicating that the profession is being viewed in a more balanced or even positive light, especially by those who feel confident in their academic foundation.

The study also uncovered meaningful differences based on whether the auditing course was taken as a compulsory or optional subject. Students who enrolled in auditing on a voluntary basis tended to have more favorable views of the profession. This finding aligns with the work of Popal and Daabas (2017) and Kumari et al., (2017), who emphasized that voluntary enrollment reflects intrinsic motivation and allows students to engage more deeply with course content. The act of choosing to study auditing may signal a personal interest or alignment with professional goals, resulting in more positive and informed perceptions. In contrast, compulsory enrollment may lead to passive engagement, with students participating only out of obligation rather than genuine interest.

This result also finds support in Reinstein et al., (2018) discussion of the evolving nature of second auditing courses, which increasingly emphasize student choice and specialization. Universities offering advanced auditing courses respond to industry demands for more technically proficient graduates, which in turn fosters more nuanced and favorable student perceptions. Therefore, allowing students to self-select into auditing courses could be an effective strategy for enhancing the attractiveness and professional image of the field.

While the current study did not directly test the role of technological awareness, the literature suggests its growing relevance. Authors such as Kuruppu and Oyelere (2017) and Irafahmi (2019) emphasized the importance of integrating digital tools like Computer-Aided Auditing Techniques (CAATs) into accounting education. Given the study's findings on the influence of media and practical exposure, it is plausible that students who are aware of these modern auditing tools perceive the profession as more innovative and aligned with current market demands. This further suggests that the inclusion of technological content in auditing curricula may indirectly influence students' career perceptions by enhancing the perceived relevance and dynamism of the field.

V. CONCLUSION & RECOMMENDATIONS

5.1 Conclusion

This examined business students' views on auditors' careers, work and image. The study found that several factors influence business students' views of auditors' career, employment and image. The study found that awareness of the auditing course, acquisition of auditing knowledge through family/friends, media, academic training and accounting course satisfaction affects students' impression of auditors' career, work and image. The result was also analyzed for business students taking the auditing course. Students who registered 'optionally' on the auditing course had a more positive view of auditors' job, work and image than those who enrolled compulsorily or not.

5.2 Recommendation

This study recommends creating auditing education programs with deep and practical knowledge. Real-world case studies, interactive workshops and guest lectures by experienced auditors can help students comprehend the profession's intricacies and obligations. Students can better understand auditors' jobs, work and image by including practical experience and industry engagement throughout the curriculum.

The study suggests media literacy workshops for students, media-auditing firm collaborations to present accurate portrayals, real-life case studies in the curriculum, mentorship programs for direct interaction with auditors, responsible journalism workshops, interactive platforms for engaging discussions and continuous research. These metrics aim to give students a well-rounded and informed auditing perspective to help them choose a career.

Educational institutions should highlight auditing's numerous and lucrative career options and create a supportive environment to address students' anxieties and fears. Collaboration with industry professionals and demonstrating the real-world impact of auditing work helps bridge the gap between theoretical understanding and practical implementations, improving students' impression of the profession. Advocates want auditing students to specialize directly. Respective institution should consider keeping auditing as a standalone undergraduate or postgraduate course.

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