

## A Bird's-Eye View: Student Insights on Auditors and the Auditing Profession

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### Abstract

*How students see auditing is essential since it may significantly affect their comprehension and interest. Stereotypes about auditors are influenced by their experience and proximity. To influence an auditor's attitudes and impressions of the auditee, proximity—including physical and psychological aspects—is essential. While negative perceptions might impede learning and make students uninterested, a positive view can increase student engagement and improve learning results. Perceptions can affect students' career decisions and how well they understand the role and significance of auditing in the business sector. This study looks into how students in Oman perceive auditing and how they develop preconceived notions about auditors based on proximity and expertise. The data was gathered using a questionnaire survey completed by 138 University students across the Sultanate of Oman. The researchers analyzed the data using Structural Equation Modeling-Partial Least Squares (SEM-PLS). The study's findings show a significant relationship between students' decisions to pursue careers in auditing and how they see the auditing profession. The results, however, point to no relationship between auditors' perception and the auditing profession's choice. Moreover, there is no relationship between auditors' work and the student's decision to pursue auditing as a career.*

**Keywords:** Students, Auditing, Profession, Auditors' stereotype, Oman

**JEL Code:** M42, M41

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## INTRODUCTION

Organizations like [PWC \(2018\)](#) and [IFAC \(2018\)](#) have said that auditing is highly respected and valued. Students' proximity, perception, and knowledge of the auditing profession all contribute to shaping and drawing attention to the field, as noted by [Friedman & Lyne \(2001\)](#), [Navallas et al. \(2017\)](#), and [Richardson et al. \(2015\)](#).

Auditing is generally regarded as reliable, and auditors are considered trustworthy professionals ([Frank, 2022](#)). Assessing students' views and perceptions of auditing can provide new insights. Incorporating students' perspectives can improve the quality of service and aid in selecting competent auditors, as shown in the study by [Thuy et al. \(2022\)](#). Additionally, considering students' perceptions of the auditing profession can serve as a preview of the future and drive growth in the field.

However, students often view auditing as a stressful, tedious, and monotonous career option. Such misconceptions can discourage students from pursuing a career in auditing. Educational institutions can focus on those negative perceptions by emphasizing the significance of pursuing an audit profession. Characteristics of the traditional auditing stereotype include being reliable, moral, thorough, and professional, as well as being dull, boring, and unduly preoccupied with money. These misconceptions could stem from various factors, such as the perceived complexity of the work performed by auditors and the traits and obligations of accountants in the accounting field ([Wells, 2019](#)).

A misunderstanding of the auditing profession may result in a labor shortage in the industry ([IFAC, 2018](#); [PWC, 2018](#)). Eliminating these common misconceptions is crucial to attracting potential auditors' interest. However, several earlier studies that looked at the work of auditors and accountants have not yet distinguished between the two ([Richardson et al., 2015](#)). Some argue that it needs to be made more transparent, which is the source of the stereotype: their positions or characteristics.

Students who actively participate in the labor market learn a practical aspect of accounting that allows them to transfer knowledge from the classroom to real-world applications ([Sánchez-Garcés et al., 2023](#)).

The novelty of the research was primarily how Oman's undergraduate students perceived the auditing field. This study presents a thorough empirical analysis of the relationship between the student's opinions and their career decisions in auditing by including proximity theory and structural equation modeling. Also, the study debunks misconceptions about the auditing profession and offers insights into factors that may hinder students from pursuing careers in auditing. This Omani context-based research analysis provides an enhanced comprehension of the cultural impacts on auditing perceptions. Therefore, by addressing important auditing education and practice challenges, this study offers insightful information to educators, legislators, and industry experts who aim to draw and keep potential in the auditing sector.

The research study makes a valuable contribution by highlighting the significance of Omani students' perception of the auditing profession and the influence of experience and proximity in shaping preconceived notions about auditors. This research makes it apparent to undergraduate students what the auditing profession entails and raises the possibility that familiarity with auditing procedures will shape their perceptions.

Hence, the research question of this study is as follows:

1. How does the students' perception of an auditing career impact their selection of an auditing profession?
2. How does the students' perception of auditors' work impact the selection of the auditing profession?
3. How does the students' perception of auditors' image impact the selection of the auditing profession?

## LITERATURE REVIEW

### The Link Between Auditing Career and Selection of Auditing Profession

[Booker et al. \(2023\)](#) intended to collaborate with audit educators to determine the best ways to include audit data analytics into the current auditing curriculum to better educate students for the auditing profession. According to the self-determination hypothesis, the opinions of those close to an individual, such as their family, friends, or colleagues, impact their behavior. According to the rational choice theory, each person's decision should be evaluated in the context of the entire social system, including other people with goals and hopes ([Thuy et al., 2022](#)). According to the reasoned action hypothesis, social norms will emerge when group members (such as parents, spouses, instructors, and coworkers with highly regarded personal opinions) indicate that the behavior is acceptable ([Caglio et al., 2018](#); [Navallas et al., 2017](#)). Consequently, closeness to the profession, specifically knowledge of people and occupations, can affect stereotypes ([Caglio et al., 2018](#); [Navallas et al., 2017](#)) contend that survey respondents who are least familiar with the profession tend to voice the most unfavorable sentiments. [Navallas et al. \(2024\)](#) observed that the success of interacting with auditors enhanced students' views on their desire to pursue careers as auditors and their perspective of auditing as a public interest profession. [Tetteh et al. \(2022\)](#) reported that students have negative feelings about auditing as a professional path; they see it as demanding, tiresome, and boring. As a result of these beliefs, students are less inclined to choose auditing as a professional path. By showcasing and highlighting the benefits of becoming an auditor, teachers can help students decide whether to major in accounting and become auditors ([Tetteh et al., 2022](#)). Offering auditing classes as part of the degree program and organizing associated events to raise awareness of the field throughout the program's initial years helped strengthen the perception of auditors and promote students' desires to pursue careers in the auditing field ([Espinosa-Pike et al., 2021](#)). As a result, the authors hypothesized that:

*H<sub>1</sub>: Students' perception of the auditing career significantly impacts their decision to pursue it as a profession.*

### The Link Between the Auditor's Work and the selection of the auditing profession.

[Navallas et al. \(2024\)](#) intended to examine how undergraduates' intentions to pursue careers as auditors are influenced by their interactions with professional auditors. Because of negative perceptions about auditors, students may choose not to work for auditing firms, which could lead to a shortage of candidates with the necessary abilities ([Navallas et al., 2024](#)).

[Friedman and Lyne \(2001\)](#) asserted that stereotypes could originate from various sources, be communicated through multiple media, and be connected to subtly different subtleties. Society, the media, language, and conservation all contribute to the spread of stereotypes. [Richardson \(2015\)](#) claimed that when there is a personal connection to a group's members, the stereotype of that group will grow to include a particular example of that group. Stereotypes about it are generated when a person does not have regular or direct contact with the profession, society, and culture (e.g., people, organizations, and mass media). Teachers and family members significantly impact kids ([Richardson, 2015](#)). Education and curriculum design that might prepare students for new work paradigms may be affected by the possible transition of the accounting and auditing profession ([Barkhi, 2022](#)). Students and officials of business entities recommend that the auditing course include practical topics ([Berková et al., 2019](#)).

Additionally, entrepreneurship training—which should take the shape of a simulated professional setting throughout the classes—and the development of auditors' and accountants' professional competencies should be prioritized ([Berková et al., 2019](#)). People can better imagine an auditor if they are familiar with one. Suppose they have friends or family who are auditors. Direct interaction with auditors can assist in developing an understanding of the job and personality of the auditor. Assuming that this auditor represents all auditors, the stereotype in this situation had been created using the prototype ([Espinosa-Pike et al., 2021](#)). Providing the interns with demanding job

responsibilities and surrounding them with attractive senior audit coworkers greatly enhanced their dedication to the company and the industry ([Hart et al., 2017](#)). As a result, the authors hypothesized that:

***H<sub>2</sub>. Students' perceptions of auditors' work significantly impact their decisions to pursue auditing as a profession.***

#### **The Link Between the Auditor's Image and the selection of the auditing profession.**

The third source of information for the stereotype of auditors comes from academic training. Studies among students have shown that the audit curriculum significantly influences the stereotype of auditors. Studies show that pupils' learning processes help them develop a picture of an auditor ([Caglio et al., 2018](#); [Jackling, 2002](#)). [Wetmiller and Barkhi \(2021\)](#) sought to use empirical data to distinguish between the conventional personality traits and cognitive styles linked with an accountant and the personality traits and cognitive styles of students currently studying the field. The public's impression of auditors as perceived by university students based on stereotypes and their attitudes following an extracurricular professional development program provided by a renowned and reputable Spanish professional organization of auditors ([Navallas et al., 2017](#)). [Navallas et al. \(2017\)](#) investigated whether giving students real-world experience may help them overcome their preconceived notions about the auditing profession. The first auditing course students attend is crucial in shaping how they view the field and the abilities needed to succeed in an auditing career ([Jackling, 2002](#)). Many studies reveal that students frequently believe the subject matter of accounting degrees to be dry, dull, and reliant on memorizing rules. Throughout the first year of the course, students often have unfavorable opinions about Auditing ([Jackling, 2002](#)). According to another study, one should consider one's interest in and satisfaction with auditing courses while selecting whether or not to pursue a career in accounting ([Jackling, 2002](#)). According to [Bekoe \(2018\)](#), students with experience with auditing have a favorable opinion. Although business studies expertise shapes the positive perception of the profession and auditors, students believe that auditing is a challenging career that also offers opportunities for professional growth ([Espinosa-Pike et al., 2021](#)). Hence, it is hypothesized that:

***H<sub>3</sub>. Students' perceptions of auditors' image significantly impact their decisions to pursue auditing as a profession.***

The theoretical framework presented below demonstrates how the study outlines the fundamental framework of its examination through the use of variables, such as independent variables such as students' perceptions of auditing careers, auditors' work, and auditors' image, and a dependent variable - the choice of the auditing profession. As a result, the research investigates the elements that affect college students' decisions to pursue careers in auditing. Figure 1 depicts the research framework, highlighting independent and dependent variables.

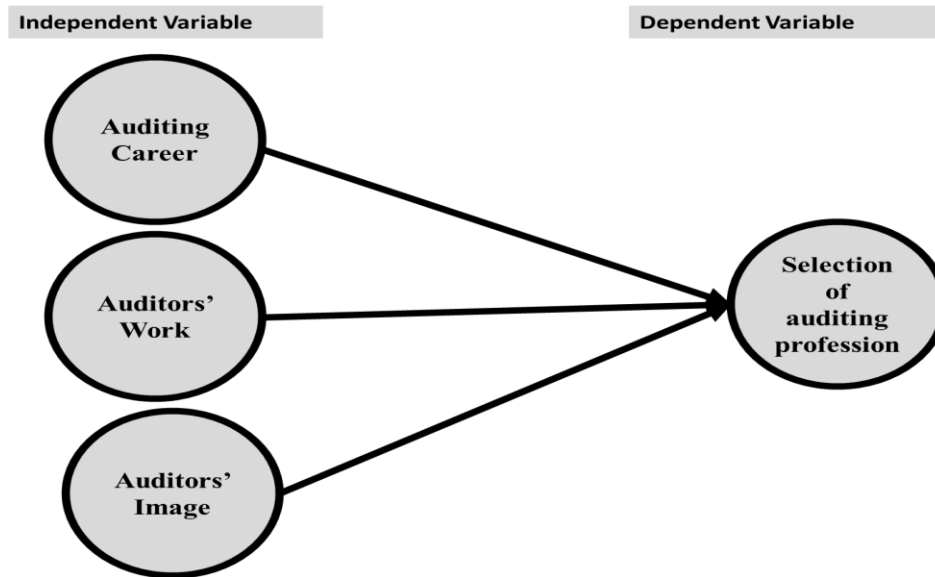


Figure 1. Research Framework

## METHODOLOGY

Data collection in this study was analyzed using quantitative methodology. Google Form was used to disseminate a 5-point Likert scale questionnaire to the students, which was used to collect the data. The dependent variable in this study was the selection of the auditing profession, which was assessed using SEM-PLS 4.0 software to determine how Omani college and university students considered the auditing profession. The questionnaire used in this study is adapted from one developed by [Thuy et al. \(2022\)](#). Oman university and college students comprise the study's population, with a sample size of 138 respondents. This study used Excel, apart from SEM-PLS 4.0, to analyze the data. Analytical techniques, partial least squares, and structural equation modeling are employed to analyze the data and draw meaningful conclusions. SEM-PLS 4.0 is a specialized spreadsheet program designed explicitly for structural equation modeling, while Excel is a widely utilized spreadsheet program that allows for fundamental statistical analysis. By comparing the outcomes obtained from both software tools, this study aims to evaluate the effectiveness and efficiency of each data analysis method.

The Cronbach's alpha reliability coefficient typically ranges from 0 to 1. [Hair et al. \(2013\)](#) define an experimental scale as 0.60, an acceptable scale as 0.70, and an excellent scale as higher or equal to 0.80. Composite reliability should be at least 0.6 in a model suitable for exploratory research ([Chin, 1998](#)). According to [Chin \(1998\)](#) and [Hock and Ringle \(2006\)](#), an acceptable model has an AVE larger than 0.5 and a cross-loading greater than the cross-loadings, meaning that the components should account for at least half of the difference in the indicators. As seen in Table 1, the current study's reliability and validity have been established.

Table 1. Reliability and validity

Variables	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
PAC	0.888	0.917	0.917	0.654
PAI	0.950	0.966	0.960	0.716
PAW	0.943	0.952	0.954	0.751
PSAP	0.903	0.913	0.928	0.722

## RESULTS

### Demographic characteristics

The sample size is 139. 48 (34.53%) for males and females 91(65.47%), also the Age for <20 years old is 26 (18.71%),21-40 is 92 (66.19%), and > 40 is 21(15.10791%). In addition Omani is 137(98.56%) and non-Omani is 2(1.44%). The academic degree of accounting students is 22(15.83%), and non-accounting is 117(84.17%).

Table 2 below provides demographic information for the sample selected in the current study.

Details	No.	%
Gender		
Male	48	34.53
Female	91	65.47
Total	139	100
Age		
<20	26	18.71
21-40	92	66.19
>40	21	15.10791
Total	139	100
Nationality		
Omani	137	98.56
Non-Omani	2	1.44
Total	139	100
Academic degree		
Accounting	22	15.83
Non-accounting	117	84.17
	139	100

The data collected was analyzed using the PLS 4.0 innovative data assessment software. The software presented the data in tabular and graphic formats, providing valuable resources for further analysis. The questionnaire administered to the students examined their perceptions of auditing, specifically how these perceptions influence their decision-making process regarding selecting an auditing profession.

### Descriptive Statistics

Table 3 below describes the descriptive statistics. The study has one dependent variable: the selection of the auditing profession, and the study has three independent variables are (auditing career, auditors' work, and auditors' image). The first one is the perception of the auditing career (PAC). The mean is 3.442 to 3.058, the median is 4.000 to 3.000, the minimum is 1.000, the maximum is 5.000, and the Standard deviation is 1.280 to 1.208. the second is the perception of the auditing work (PAW). The mean is 3.623 to 3.507, the median is 4.000 to 4.000, the minimum is 1.000, the maximum is 5.000, the Standard deviation is 1.203 to 1.403, and the standard deviation ranges from 1.161 to 1.287. The third is the perception of the auditor's image (PAI). The mean is 3.623to2.188, the median is 4.000 to 2.000, the minimum is 1.000, the maximum is 5.000, the Standard deviation is 1.292 to1.004, and the standard deviation ranges from 1.161 to 1.287. In the dependent variable

perception of selecting the auditing profession (PSAP), the mean is 2.732 to 3.478, the median is 3.000 to 4.000, the minimum is 1.000, the maximum is 5.000, and the standard deviation ranges from 1.120 to 1.1269.

Table 3. Descriptive Statistics

Variables	Mean	Median	Observed min	Observed max	Standard deviation
PAC_1	3.442	4.000	1.000	5.000	1.280
PAC_2	3.159	3.000	1.000	5.000	1.223
PAC_3	3.464	4.000	1.000	5.000	1.252
PAC_4	3.326	4.000	1.000	5.000	1.235
PAC_5	2.609	3.000	1.000	5.000	1.039
PAC_6	3.058	3.000	1.000	5.000	1.208
PAI_1	3.623	4.000	1.000	5.000	1.292
PAI_10	3.116	3.000	1.000	5.000	1.136
PAI_2	3.514	4.000	1.000	5.000	1.217
PAI_3	3.370	4.000	1.000	5.000	1.291
PAI_4	3.377	4.000	1.000	5.000	1.287
PAI_5	3.428	4.000	1.000	5.000	1.197
PAI_6	3.442	4.000	1.000	5.000	1.280
PAI_7	3.312	3.000	1.000	5.000	1.191
PAI_8	3.362	3.000	1.000	5.000	1.161
PAI_9	2.188	2.000	1.000	5.000	1.004
PAW_1	3.623	4.000	1.000	5.000	1.358
PAW_2	3.435	4.000	1.000	5.000	1.274
PAW_3	3.587	4.000	1.000	5.000	1.403
PAW_4	3.130	3.000	1.000	5.000	1.203
PAW_5	3.101	3.000	1.000	5.000	1.253
PAW_6	3.478	4.000	1.000	5.000	1.336
PAW_7	3.507	4.000	1.000	5.000	1.353
PSAP_1	3.145	3.000	1.000	5.000	1.288
PSAP_2	3.254	3.000	1.000	5.000	1.269
PSAP_3	3.478	4.000	1.000	5.000	1.368
PSAP_4	3.138	3.000	1.000	5.000	1.137
PSAP_5	2.732	3.000	1.000	5.000	1.120

### Discriminant Validity Construct

Standard procedures have been used to assess the Special validity of PLS. Each construct's square root for the other constructs and high degrees of association are also necessary. Table 4 shows this study's discriminant validity.

Table 4. Discriminant Validity

Variables	PAC	PAI	PAW	PSAP
PAC	0.809			
PAI	0.865	0.846		
PAW	0.909	0.885	0.867	
PSAP	0.882	0.811	0.832	0.850

R Square ( $R^2$ ) is a statistical tool used to evaluate the internal model or structural model of internal components. In PLS, the evaluation of the model starts with observing the  $R^2$  value of the latent endogenous construct variable. The current study shows that the Variable Subjective Structures has an  $R^2$  value of 0.783, indicating its intrinsic value, and an R Square Adjusted value of 0.788. The study also examines the relationship between exogenous variables (independent variable) and Endogenous variables (Perceptions on selecting the auditing profession), with R Square achieving a value of 0.783 (78.3%). In comparison, R Square Adjusted reaches a value of 0.788 (78.8%). Table 5 displays the PLS results for R Square and R Square Adjusted.

Table 5. Explanation of the Variance

	R Square	R Square Adjusted
Exogenous Variables-> Endogenous (Perceptions on selecting auditing profession)	0.788	0.783

### Hypothesis Testing

Table 6 displays the results of the hypothesis testing; one hypothesis is supported, and two hypotheses are not supported. The findings reveal a significant relationship between an auditing career and the Perceptions of selecting an auditing profession where p-value ( $p < 0.001$ ,  $t = 5.653$ ) indicates a significant impact of an auditing career on selecting an auditing profession. However, the results show no relationship between the auditor's image and the selection of the auditing profession ( $p > 0.05$ ,  $t = 1.377$ ), suggesting that the auditors' image has no impact on selecting the auditing profession. The results also show that there is no relationship between the auditor's work and the perception of choosing the auditing profession ( $p > 0.05$ ,  $t = 0.639$ ), suggesting that the auditors' work has no impact on the selection of the auditing profession.

The P values of both independent variables (auditing career, auditor's work, and auditor's image) in the selection of auditing profession are more than the p-value 0.05 ( $p > 0.05$ ), indicating that variables have no effect on selecting the auditing profession and those hypotheses have not supported. Thus, the study variable of selecting an auditing career increases the level of selection for the auditing profession among students in Oman.

Table 6. Path Coefficients

Hypothesis	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values	Result
PAC-> PSAP	0.671	0.671	0.119	5.653	0.000	Supported* **
PAI-> PSAP	0.158	0.157	0.115	1.377	0.169	Not support
PAW-> PSAP	0.081	0.084	0.127	0.639	0.523	Not support

Note: Significance levels: \*\*\*  $P < 0.001$  ( $t > 3.33$ ), \*\*  $p < 0.01$  ( $t > 2.33$ ), \*  $p < 0.05$  ( $t > 1.605$ )

he results of testing hypotheses.

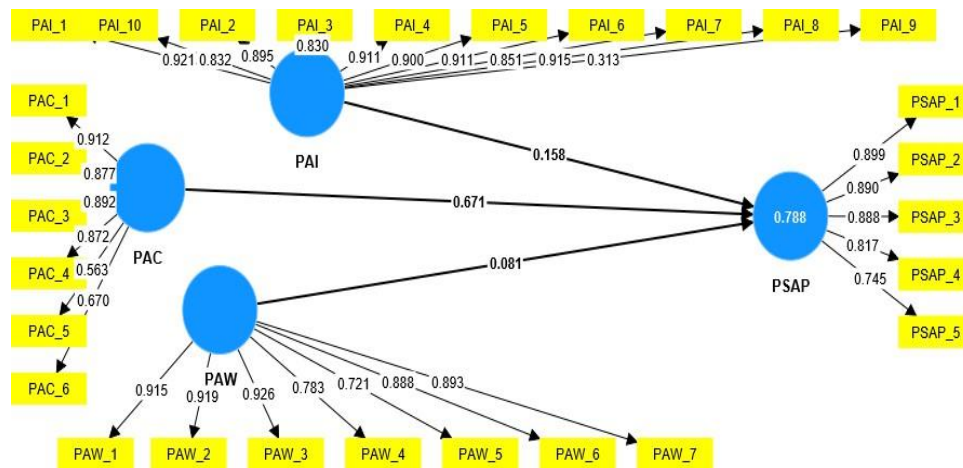


Figure 2. Demonstrate the results of testing hypotheses

## DISCUSSION

### The impact of students' perception of auditing career on selecting auditing profession.

The results revealed that the auditing profession and the perceptions of selecting the auditing profession have a statistically significant link, with p-value ( $p < 0.001$ ,  $t = 5.653$ ), indicating a substantial impact of auditing career on the selection of the auditing profession. The first hypothesis is supported because a career in auditing provides excellent chances for professional growth and the opportunity to earn excellent long-term pay. Likewise, [Thuy et al. \(2022\)](#) found that the results show that auditors are also considered highly skilled and ethical. [Thuy et al. \(2022\)](#) found that students view the auditing profession as a rigorous and challenging career with many prospects for professional growth, many responsibilities, and substantial contributions to society. Most participants felt they could succeed in auditing and generally had a favorable opinion of the audit profession ([Pelzer & Nkansa, 2022](#)). This study adds empirical data to the academic literature to help us better understand the effects and importance of familiarity with the area, knowledge, and knowledge sources on students' opinions about auditing. The study's practical relevance is that providing students with more excellent knowledge about a career enhances their perceptions of that profession. Hence, H1: Students' perception of the auditing career significantly impacts their decision to pursue it as a profession.

### The impact of students' perception of auditors' work on selecting the auditing profession.

The results revealed that there is no relationship between the auditor's work and the perception of selecting an auditing profession ( $p > 0.05$ ,  $t = 0.639$ ), suggesting that auditor work has no impact on the selection of the auditing profession., indicating there is no relationship between students' perception and auditors' work on selecting auditing profession. Hence, this hypothesis is unsupported because auditing is a highly exact activity that thoroughly examines the data, requires hugely organized labor that adheres to specified procedures, and carries much responsibility. In this view, the study's findings offer fresh perspectives on how people perceive the auditing profession and job, helping students comprehend the stereotype of auditing more fully. Results show that academic training affects stereotypes, which presents a chance to alter them by utilizing the auditing curriculum ([Thuy et al., 2022](#)). It has been thought that auditing is particularly demanding; pressure and stress are common workplace issues for auditors to perform their tasks; they adhere to their superiors' orders and meet deadlines ([Tournai et al., 2009](#)). Personality, work environment, audit training, and financial benefits significantly influence an auditor's career choice. Social value factors have little impact. On the other hand, market factors, professional honors, and finance appreciation

all have positive effects ([Ramdani et al., 2019](#)). Hence, the hypothesis 'H2: Students' perception of auditors' work significantly impacts their decision to pursue auditing as a profession' has been rejected.

### **The impact of students' perception of auditors' image on selecting the auditing profession.**

The results show no relationship between the auditor's image and the selection of the auditing profession ( $p > 0.05$ ,  $t = 1.377$ ), suggesting that the auditor's image has no impact on selecting the auditing profession. Hence, the third hypothesis is not supported because Auditors are hard workers; according to the literature, auditors are capable or competent in their jobs and have a certain level of status ([Daoust, 2020](#)), which shows that the view of the auditing profession is changing and challenging. The industry might use this to increase students' understanding of stereotypes by providing university auditing courses. By enhancing students' preconceived notions of auditors and their jobs, these courses may encourage interest in the field. Second, the research findings imply that the auditing industry would effectively enhance auditors' reputations by organizing extracurricular events to raise awareness of the profession among college students ([Navallas et al., 2017](#)). However, ([Ala-Heikkilä et al., 2024](#)) found that the image of the perfect accountant is mostly in line with transnational corporate masculinity and entrepreneurialism, which strongly emphasize self-maximization and company efficiency, as well as hegemonic masculinity. However, hypothesis 'H3: Students' perception of auditors' image significantly impacts their decision to pursue auditing as a profession' has been rejected.

## **CONCLUSION**

The main objective of this study is to determine the Omani students' perception of auditing concerning the effect of proximity and experience on the stereotype of auditors according to an academic method that simulates the reality of the profession. This study used three dimensions (selecting the auditing profession) to study the impact of students' perception of auditing careers, auditors' work, and auditors' image.

Data for this study has been collected from 139 male and female students from various universities in the Sultanate. The current work relied on students studying or not studying accounting from different universities in Oman. The research questionnaire addressed the study of the effect of Omani students' perception of auditing: impact of proximity and expertise on auditors' stereotype.

The effect of proximity and experience on reviewer stereotypes is the main component of data collection. The quantitative method was used to analyze and collect information and data for the study. In contrast, students' choice of auditing career is the dependent variable. It can also be distributed in Google through an approved form after developing the questionnaire form and supporting it with questions to obtain the best results. The current research framework facilitates a more profound understanding of several factors that impact students' perception of the auditing profession ([Booker et al., 2023](#)).

The study highlights that Omani students' perception of auditing significantly affects their decision to pursue a career in auditing. The study emphasizes the impact of proximity and experience on students' stereotypes about auditors. The study's strength is its ability to accurately indicate the auditing profession to students. It also implies that students' preconceptions and prejudices may be influenced by their familiarity with auditing processes and proximity to auditors. With its emphasis on students' opinions of auditing and their choice to pursue a career, this study enriches the body of literature by providing a more profound knowledge of the variables influencing undergraduate students' decisions to choose an auditing career. Considering the practical aspect, increasing students' awareness of auditing can benefit society, higher educational institutions, and career counselors who help aspirant students choose the right career path. College students can better perceive the auditing profession by revising the current course content to provide them a better

grasp of it and through regular engagement with awareness classes of experts from companies and audit firms.

#### **LIMITATIONS AND FUTURE RESEARCH DIRECTIONS**

The limited sample size of 138 respondents from Omani higher education institutions significantly limits the generalizability of this study. More significant sample sizes and varied locations could be explored in future studies. Future research can incorporate a variety of other variables. Because there may be a chance that the present study's responses are biased and subjective with quantitative methods, more qualitative research utilizing interviews or other techniques is suggested.

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