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## Article

# Students' perception of the auditing profession in Vietnam: The effect of proximity and knowledge on auditors' stereotype

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## ACCOUNTING, CORPORATE GOVERNANCE & BUSINESS ETHICS | RESEARCH ARTICLE

# Students' perception of the auditing profession in Vietnam: The effect of proximity and knowledge on auditors' stereotype

Ngoc Tran Thanh Thuy<sup>1,2\*</sup>, Dung Truong Thi Hanh<sup>1,2</sup> and Minh Ho Thi Hong<sup>2,3</sup>

**Abstract:** The purpose of this study was to determine the relationship between the proximity, knowledge as well as the source of knowledge about the profession and students' perception of the auditing profession in Vietnam. The data is collected using quantitative techniques based on a questionnaire survey of a total of 221 undergraduate students in Vietnam. Then the data is processed by SPSS software to determine the relationship between the factors. The results indicate that the students' main source of knowledge about the auditing profession is their academic training. Students perceive that the auditing profession is quite an interesting job with many professional development opportunities, many tasks and significant contributions to society, and they also consider auditing as a strict job and responsibility demanding. The findings also reveal that auditors are regarded as competent and high ethical. This study adds empirical information to the scientific literature in order to gain a better understanding of the impact and significance of closeness to the profession, knowledge, and sources of knowledge on students' perceptions of auditing. The study's practical implication is that having more information about a profession improves students' views of that profession.

**Subjects:** Education - Social Sciences; Business, Management and Accounting; Industry & Industrial Studies

**Keywords:** proximity; knowledge; stereotype; auditor's stereotype

**JEL Classification:** M40; M41.

### 1. Introduction

In the current period of international economic integration, selecting and attracting talented staff is essential to a business's survival and success. This is especially true for the auditing profession, as the ability to apply the technology and professional competence is essential for this increasingly complex profession (Europe, 2017; Jeacle, 2008). At the same time, attracting good employees is becoming increasingly crucial as the number of highly qualified auditors continues to decline (Durocher et al., 2016). This research draws on perspectives of the stereotype theory to analyze undergraduate students' perception of auditors and the profession. Stereotypes play an important role in the attraction of a profession. Stereotypes influence public views and are related to career choices (Albu et al., 2011).

Employers must understand how the new generation (Gen Z) perceives auditors and the auditing profession in order to be effective in hiring the best talent (IFAC, 2018). The stereotypes are generated from various sources, transmitted via various media, and subtly linked together. Students' perceptions of audit firms and the auditing profession are influenced by several sources of information.

Proximity and source of knowledge of the profession can affect the nature of the relationships different groups have with the stereotyped group and their perceptions of it (Friedman & Lyne, 2001; Navallas et al., 2017; Richardson et al., 2015). Therefore, proximity and source of knowledge of profession have a great impact on students' perception of the auditing profession. They can provide students a positive or negative perception of the auditing profession.

According to the Vietnam Federation of Accountants and Auditors (VAA) and the Vietnam Association of Certified Public Accountants (VACPA), up to two-thirds of accounting and auditing graduates don't meet the requirements of employers. In addition, auditors are lack of soft skills (teamwork, foreign languages, critical thinking, creativity, technology compliance, etc.), and have not strictly complied with the code of professional ethics.

This situation necessitates the training of high-quality human resources, as well as the comprehensive improvement of auditors' capacity and qualifications in terms of knowledge, skills, methods, technology, expertise, and professional ethics. Different groups' perceptions of the auditor's stereotype can be influenced by proximity, level and source of knowledge about the profession (Caglio et al., 2018; Friedman & Lyne, 2001; Navallas et al., 2017; Richardson et al., 2015). Education and training program is one of the main sources that provide students with career stereotypes because lecturers can give students a specific view of a profession.

After graduating from high school, most Vietnamese students have the option of pursuing higher education. Choosing a suitable career for students to continue their academic education and possibly get a job in the future is becoming more and more important and urgent. Vietnam, a developing country imbued in oriental culture, where the influence of family on children in career orientation is enormous. Students' career choices are heavily influenced by the advice and orientation of their families and teachers. According to Khoi & Cuong (2019) and Abdijabbar Ismail Nor (2018) when choosing a university, students are strongly influenced by the persuasion, advice and influence of friends and family. These individuals can have an impact on students in a variety of ways: how their opinions influence expectations about a particular university; they can also advise directly on where students should enroll; In the case of a close friend, the place where the best friend chooses also affects the student's decision to choose a university (Khoi & Cuong, 2019; Nor, 2018). In Vietnam, auditing is regarded as a service profession that provides trust, or it can also be described as a profession that provides reliability (Phuong, 2022). That means the auditor is always considered as trustworthy. However, the practice of training in Vietnam shows that most family and friends do not have the right view of auditing, especially the auditor's image (Ha & Hien, 2019). At the same time, teachers have not paid much attention to orienting students to have the right view of the auditing profession, which affects students' perception of the auditing profession. As a result, it is critical to study students' perceptions of the auditors' stereotype in order to orient students to have correct perception and choice of the auditing profession. However, scientists have paid little attention to this issue in Vietnam. This is a gap making students confused to make career choice decisions and it's difficult for employers to recruit qualified candidates. As a result, the primary purpose of our research is to determine the relationship between the level of proximity as well as knowledge of auditor's stereotype and students' perception of the auditing profession in Vietnam.

The results of this study contribute to a better student's understanding of the auditing's stereotype, providing new insights into the perception of the auditing profession, auditing work and

auditors' image. Findings reveal that academic training has an impact on the stereotype, which provides an opportunity to improve it using the auditing curriculum.

Previous studies on auditor stereotypes have analyzed the image of auditor as a single and homogeneous professional status. This study focuses on the auditor stereotype and also contributes to the literature on auditor stereotypes by analyzing the influence of different knowledge sources on auditors and the auditor stereotype. Moreover, it provides evidence concerning the perceptions of the new generation, Gen Z, which few studies have examined.

The rest of the paper is structured as follows: Section 2 reviews the literature and develops research hypotheses. Section 3 describes the research methodology and Section 4 reports the results and discussion. Finally, Section 5 outlines the main conclusions and implications of the study, explains limitations, and discusses future research possibilities.

## 2. Literature review and hypothesis development

### 2.1. Concepts

#### 2.1.1. Stereotypes

Lippmann (1992) used the term “stereotype” first to refer to the images that come to mind when thinking about a particular social group. According to Lippmann, the concept of “stereotype” is rapidly gaining popularity in the sciences and in public discourse, and in particular, is increasingly mentioned in anthropology, economics, and sociology. Tajfel's (1984) socio-cognitive theoretical view of the model states that patterns play an important functional and adaptive role in helping individuals understand the world in a simple but meaningful way. structured and coherent (Tajfel et al., 1969).

The image of the auditing profession can be viewed as part of the interaction between the auditing profession and society (Durocher et al., 2016; Picard et al., 2014). Several previous studies on the auditor's stereotype have revealed that the auditing profession is considered as boring, conservative and dull (Dimnik & Felton, 2006; Friedman & Lyne, 2001; Jeacle, 2008; Picard et al., 2014; Richardson et al., 2015). The auditor's stereotype used to be very poor and bad, often appearing in the mass media as an object of satire or a criminal expert who deceives the public for personal gain (Richardson et al., 2015). Other studies have found that the traditional auditor's stereotype has both positive and negative characteristics. On the positive side, traditional auditing is considered as honest and ethical, careful with money, meticulous, trustworthy and professional. On the negative side, previous studies show that traditional auditing is considered as dull, boring and colorless, excessively fixated on money and obsessive (Bougen, 1994; Caglio et al., 2018; Carnegie & Napier, 2010; Jeacle, 2008; Richardson et al., 2015).

Most of the prior studies addressing the auditor's stereotype have focused on the specific characteristics of the auditing profession and auditors. In this study, the authors inherit the concept of Carnegie and Napier (2010) and Caglio et al. (2018) about the auditor's stereotype, including three factors: auditing career, auditor's work and auditors' image.

#### 2.1.2. Proximity and knowledge on auditor's stereotype

Students' proximity with the auditing profession can be influenced by their parents, peers, teachers, and connections with others in the accounting-auditing field. The literature suggests that proximity with profession or knowledge of certain individuals and their duties can influence stereotypes (Navallas et al., 2017; Richardson et al., 2015; Wells, 2019). This means that family members and lecturers play an important role in influencing students (Bekoe et al., 2018). Auditor's stereotype can be created when they know an auditor. This can happen when their relative or friend is an auditor.

Stereotype can be known from different sources (Friedman & Lyne, 2001). In this study, the authors inherit the research of Carnegie and Napier (2010) that stereotype can be formed through family or friends; through the media; through academic training; through the satisfaction of auditing course and through the auditing course that the students have completed.

## **2.2. Background theory**

### **2.2.1. Self-determination theory**

The theory of self-determination is a theory of human motivation built and developed by American psychologists E. Deci and R. Ryan in the mid-80s of the last century. This theory classifies motivation into 3 types, in which, extrinsic motivation consists of 4 levels, arranged according to the autonomous degree from low to high.

Extrinsic motivation, according to Ryan and Deci (2000) is associated with performing an action to achieve a result unrelated to the action. Example: A child goes to school only because he is afraid of his parents' punishment. Here the child's motivation to go to school is extrinsic because his actions are directed towards a goal unrelated to school attendance: avoiding punishment. Intrinsic motivation comes from thoughts, attitudes, feelings of the individual performing the behavior, refers to the activity performed as it leads to separable results. Thus, while intrinsic motivation drives action for personal satisfaction, enjoyment or challenge, extrinsic motivation drives action by the external judgments of the person with whom they have a family connection, friends, or social relationships (Ryan & Deci, 2000)

### **2.2.2. Rational choice theory**

Rational choice theory, also known as rational choice theory, was first stated by sociologist George Homans, who laid the basic background for exchange theory based on his hypotheses from behavioral psychology in 1961. During the 1960s and 1970s, other theorists (Blau, Coleman, and Cook) developed and extended his background and developed a more formal model of rational choice. Over the years, rational choice theorists have become increasingly mathematical. Even Marxists have considered rational choice theory as the basis for a theory of Marxism. Rational choice theory is based on the premise that people always act in a purposeful, thoughtful way to choose and use resources rationally to achieve maximum results at minimum cost. Rational choice theory requires an analysis of the individual's choice action in relation to society, which includes other individuals with their needs, expectations, choices and the outputs of each choice and other characteristics.

### **2.2.3. Theory of reasoned action—TRA**

The Theory of Reasoned Action (TRA) suggests that a person's behavior is determined by their intention to perform the behavior and that this intention is, in turn, a function of their attitude toward the behavior and subjective norms (Fishbein & Ajzen, 1975). If people evaluate the suggested behavior as positive (attitude) and if they think others want them to perform the behavior (subjective norm), this results in a higher intention (motivation) and they are more likely to perform the behavior.

The advantage of using TRA compared with other behavioral theory is that this theory can analyze the behavior of the components in the operational items. In this case, the individual behavior is defined as the act or real activities conducted by an individual and is very closely related to the interests of individual behavior (behavioral intention).

## **2.3. Literature review**

According to Auyeung and Sands (1997) in a study of the careers of business students majoring in accounting in Turkey, the influence of parental familiarity, the influence of colleagues, teacher influence and association with others in the field of accounting—auditing have a greater impact

than students in countries in Hong Kong and Taiwan; while subject-specific aptitude has a greater impact on students in Australia (Auyeung & Sands, 1997).

According to the previous researches, students' perception of the accounting profession still follows the traditional view such as: demanding accuracy, challenging, relevant, detailed, planned, practical, thorough, confidential, structured, and solitary, less extroverted and less agreeable (Baxter & Kavanagh, 2012; Jackling, 2002; Malthus & Fowler, 2009; McDowall & Jackling, 2010; Nga & Wai Mun, 2013; Wessels & Steenkamp, 2009; Zdolšek, 2013). Overall, the results of these research indicated that the perception of accuracy and thoroughness in accounting—auditing, as well as the hard workload in the introductory accounting course did not motivate creative individuals to pursue an accounting major (Saemann & Crooker, 1999). At the same time, students don't choose accounting because they consider it too numerical and boring. The media's impact causes young people to believe that accountants and auditors are lowly, nerdy, anti-social, and incompetent (Jackling, 2002). Sugahara and Boland (2006) in his study indicates that professional practitioners who seem to be considered the most influential people can have the greatest impact on the career choice of accounting—auditing students (Sugahara & Boland, 2006). However, according to Baxter and Kavanagh (2012), the lecturers of the university and the content of the subjects are the main factors affecting students' perceptions (Baxter & Kavanagh, 2012). The results of Germanou, Hassall and Tournas indicate that Malaysian and English students hold positive perceptions of the accounting profession and there is a significant correlation between students' perceptions and their intention to pursue a career in the profession. The study also identifies that both groups hold differing perceptions concerning the accounting profession's attributes and outcomes (Germanou et al., 2009).

Overall, all previous studies have shown that students' initial perceptions of the accounting profession are quite traditional and stereotyped, but after completing an introductory accounting course at the end of the first semester, these perceptions frequently become more "positive". Furthermore, by the end of the semester, students discover that the introductory course was more rewarding and enjoyable than they initially expected (Hashim et al., 2012; Malthus & Fowler, 2009). These studies also show that students interested in accounting have more positive views on the course and career (both at the beginning and end of the semester) than students who are not interested in accounting. The findings highlight the important role of educators in influencing students' perceptions and intentions about learning accounting profession (Manganaris & Spathis, 2012; Marriott & Marriott, 2003).

There are also some studies on factors influencing career choice in Vietnam, such as research on factors influencing high school students' choice of university. High school students are influenced by the following factors when deciding on a career: university characteristics; the diversity and attractiveness of the major; future job opportunities; efforts to communicate with students of universities; the university's reputation; the chance of being recruited; orientation of influential individuals; compatible with individual characteristics (Nhung & Vinh, 2018; Toan, 2011; Van et al., 2017). The study of Ha & Hien (2019) about the factors affecting the choice of accounting majors of learners, these authors used qualitative research methods by in-depth interviews to indicate three factors: a factor of internal motivation, which is one's own capacity, forte, and passion; and two factors of external motivation, which are family and teacher orientation and counseling; and future career opportunities (Ha & Hien, 2019).

In general, there are still few studies mentioning how proximity and knowledge of auditor's stereotypes affect students' perceptions of the auditing profession. Therefore, this study may supplement previous studies.

#### **2.4. Research gap**

The literature review shows that students' perception of the auditing profession is interested to many researchers. However, the authors found research gaps, specifically as follows:



Firstly, although students' perception of the auditing profession has recently been of great interest to foreign researchers, businesses and lecturers because the correct perception of the auditing profession will contribute to improving the quality of the auditing profession, the image of auditors to students, but this issue is still very new in Vietnam. Domestic studies mainly focus on factors affecting learners' decision to choose a career.

Secondly, although students' perception of the auditing profession has been interested, very scarce prior research has delved into the stereotype differences due to the level of knowledge or proximity to the profession. Further, there has not been an in-depth study on the impact of the proximity and knowledge of auditor's stereotype on the student's perception about the auditing profession in Vietnam.

Therefore, there is a need for a study to be carried out and this study will fill this gap in the context of Vietnam, a developing economy country. This paper explores undergraduate students' perceptions of auditors and of their job. Further, it examines how the source of knowledge of profession impact those perceptions.

### **2.5. Hypothesis development**

According to Self-determination theory, the external judgments of people who are related to the individual such as family, friends or social relationships will motivate that individual's actions. The Rational choice theory requires an analysis of the individual's choice action in relation to its entire social system, which includes other people with their own needs and expectations. The reasoned action theory states that social norms will develop when group members (parents, spouses, teachers, colleagues ... whose personal opinions are highly respected) express approval of the action. Thus, it can be seen that the proximity to the profession or in other words the knowledge of individuals and jobs can influence the stereotype (Caglio et al., 2018; Navallas et al., 2017) argue that the most negative opinions expressed by survey respondents are those who are not close to the profession. Therefore, the authors propose the following hypothesis:

#### ***H1. There is a significant relationship between knowledge of auditing profession and perception of it (career, work and auditors' image).***

According to Friedman and Lyne (2001), stereotypes can be created by various sources, conveyed via various media, and associated with a variety of subtly different nuances (Friedman & Lyne, 2001). Stereotypes are conveyed via society, the media, language, and conservation. Richardson et al. (2015) assert that when there is a direct relationship with the members of a group, the stereotype of that group will develop around the specific example of that group. When an individual has no direct or frequent contact with the profession, the stereotype is developed through society and culture (e.g., people, organizations, mass media). This means that family members and lecturers have a significant influence on students (Richardson et al., 2015).

Knowing an auditor can help people form an image of one. This can occur if they have relatives or friends who work as auditors. Direct contact with auditors can help form a knowledge of the auditor's work and personality. In this case, the stereotype is formed based on the prototype (real person), with the assumption that this auditor represents all auditors. As a result, the hypotheses listed below are proposed:

#### ***H2. There is a significant relationship between having relatives or friends as the primary source of knowledge and a positive perception of auditing (career, work and auditors' image).***



The second way the auditors' stereotype can be shaped is through media such as newspapers, films or television and literature (Dimnik & Felton, 2006; Friedman & Lyne, 2001). Previous studies find that the majority of auditor stereotypes are negatively transmitted in the media and it influences the audience's perceptions of the auditor's characteristics. Auditors are considered as conservative, precise, unattractive, and boring by the press (Friedman & Lyne, 2001). According to Caglio et al. (2018), those influenced by the media perceive auditors to be very similar to the "bean counter" image (Caglio et al., 2018).

Gen Z now has greater access to media than previous generations and is familiar with interacting and communicating via social media platforms. Currently, social media is the primary source of information for young people, not newspapers or movies. Based on previous studies, we cannot forecast whether having the media as the primary source of information about the auditing profession has a negative or positive impact on the auditors' stereotype. Therefore, we propose the following hypothesis:

***H3. There is a significant relationship between being media as the primary source of knowledge and the perception of auditing (career, work and auditors' image).***

Academic training is the third source of information of the auditors' stereotype. According to studies conducted among students, the audit curriculum strongly impacts the auditors' stereotype. Studies show that students form an image of an auditor from their learning process (Caglio et al., 2018; Jackling, 2002). The first auditing course that students take is essential in forming their perception of the profession and skills required for future success in the auditing career. Many studies show that students often assume that the content of accounting programs often requires memorization of rules, frequent notes, and to be boring. During the first year of the course, students commonly develop such negative views toward auditing (Jackling, 2002). Other researches indicate that interest and satisfaction in auditing courses are important factors in deciding whether or not to work in the field of accounting (Jackling, 2002). Bekoe et al. (2018) discover that students who have been exposed to auditing have a good impression of it (Bekoe et al., 2018). Based on previous studies, the team suggests the following hypotheses:

***H4. There is a significant relationship between academic training as the primary source of knowledge and a positive perception of auditing (career, work and auditors' image).***

***H5. There is a significant relationship between satisfaction with the first auditing course and a positive perception of auditing (career, work and auditors' image).***

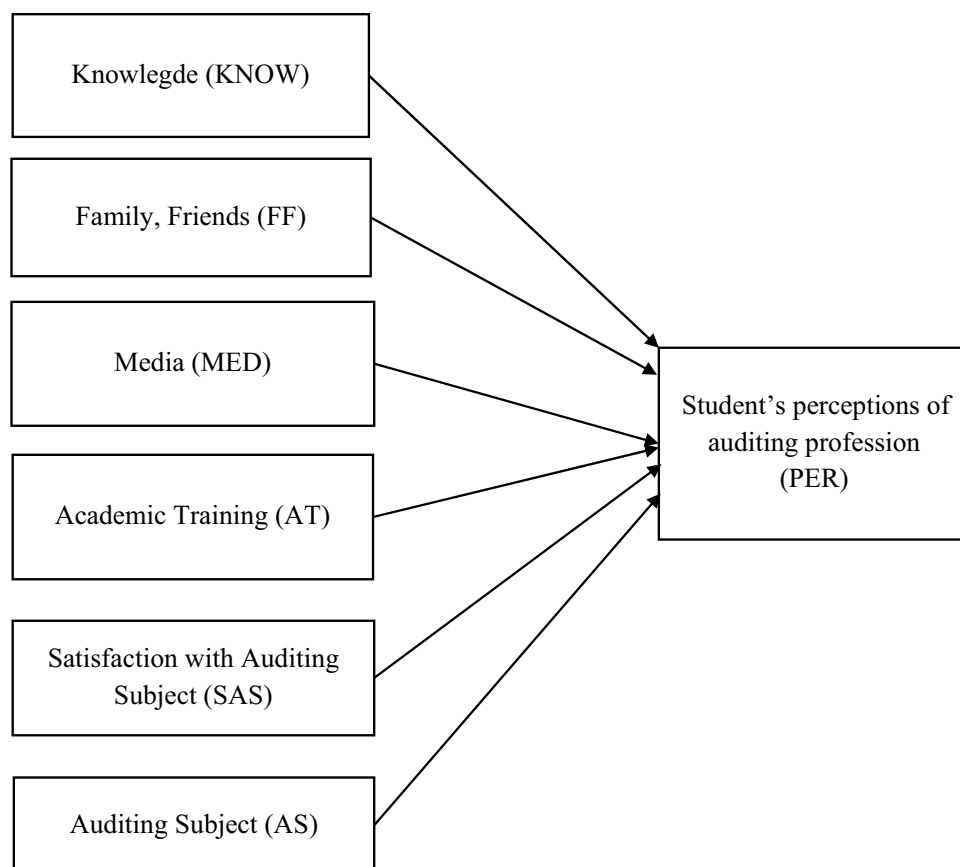
***H6. There is a significant relationship between taking an auditing course and a positive perception of the auditing (career, work and auditors' image).***

### **3. Methodology**

#### **3.1. Research method**

In order to see the relationship between the level of proximity and the source of knowledge about the auditor's stereotype with the perception of undergraduate students about the auditing profession, the authors divided the variables into independent variables, dependent variables and observed variables. The dependent variable for the study is "Students' perception of the auditing profession" (PER—Perception). The independent variable are: "Students' knowledge of the auditing profession" (KNOW—Knowledge), "Students' source of knowledge on auditing profession from family or friends" (FF—Source: Family/Friend), "Students' source of knowledge on auditing profession from media" (MED—Source: Media), "Students' source of knowledge on auditing profession

**Figure 1. Proposed research model.**



from from academic training” (AT—Source: Academic training), “ Students’ source of knowledge of auditing profession from satisfaction of auditing subjects” (SAS—Source: Satisfaction auditing subjects), “Auditing subject completed by students” (AS—Auditing subject)

The authors propose the research model in [Figure 1](#):

### 3.1.1. Measuring students’ perception of the auditing profession

Students’ perception of auditing is demonstrated through three different aspects of the audit profession: the audit profession itself, the auditors’ work, and the auditors’ image (Bekoe et al., 2018; Caglio et al., 2018; McDowall & Jackling, 2010; Richardson et al., 2015; Wells, 2019). Therefore, the research team proposes three factors to measure students’ perception of the audit profession: auditing career, auditors’ work and auditors’ image.

The factor *Auditing career* (AC): According to McDowall and Jackling (2010) the Auditing career factor is measured by two variables: Professional development and Difficulty

The factor *Auditors’ work* (AW): is measured by three variables: Rigorous/Responsibility; Solitary; Useful and Interesting (Bekoe et al., 2018; McDowall & Jackling, 2010; Wells, 2019)

The factor *Auditors’ image* (AI): includes three variables: Competent; Ethical and Negative Image (Caglio et al., 2018)

### 3.1.2. Measuring students’ proximity and knowledge of the auditors’ stereotype

The level of proximity with the audit profession is shown through where students’ knowledge comes from. Based on previous studies, the authors propose tools to measure the level of

proximity: the source of students' knowledge about auditing from family and friends (FF); from the media (MED); from academic training (AT); from satisfaction with auditing subject (SAS) and audit courses completed by students (AS).

In the figure below, the research hypotheses will be reproduced in more depth with thorough discussion in the research overview and research from previous theoretical foundations.

### **3.2. Sample size, respondents and data collection**

The study uses a survey method to collect primary data for the article. The questionnaire was developed to survey students majoring in Economics in Vietnam. We conducted an online survey via Google Forms as well as an in-person survey. The survey was sent to students of the University of Economics—Law, International University, University of Economics and Finance, University of Technology and Education, University of Economics ... After the implementation process, we collected and filtered a total of 221 appropriate survey responses. The sample size used for the official research is 221. According to Green (1991), the minimum number of subjects to conduct multiple regression analyses is  $50 + 8m$  ( $m$  is the number of independent variables or also known as predictors in the regression; Green, 1991). The number of independent variables in the research model of this study is 8, so the minimum number of subjects is 114. With the number of subjects collected is 221, the sample size meets the requirements. Thus, the number of subjects is used in this study. After collecting survey results satisfying the sample size requirements, the authors used descriptive statistics and analyzed the data with SPSS software.

The survey is divided into two sections and contains 47 questions. The first section includes six questions designed to collect the personal information of the respondents. Section two includes 41 questions about the auditing profession, the auditor's work, auditor's image, and the source of knowledge (Table A1).

To measure the survey participants' thoughts, the observed variables were measured using the 5-point Likert scale: (1) Strongly disagree; (2) Disagree; (3) Neutral; (4) Agree; (5) Strongly agree.

## **4. Empirical results and discussion**

### **4.1. Empirical results**

#### **4.1.1. Descriptive statistics results**

Table 1 shows that the average age of 221 respondents was 20 years old, of which 180 women (81%) and 41 men (19%). The main major of the respondents is Auditing with the rate of 41%, followed by Accounting with 23%, the remaining majors are Management Information System, Finance—Banking and other with 16%, 5% and 14% respectively. The majority of respondents are 3<sup>rd</sup> year students (56%), followed by 1<sup>st</sup> year students, 2<sup>nd</sup> year students and last year students with 30%, 8% and 6% respectively.

Survey participants answer the question whether they have studied specific subjects of the Auditing profession such as Financial Accounting and Auditing Theory. Survey results show that 65% of students have studied Financial Accounting, 35% have not studied this subject. For the subject of Auditing theory, the numbers are 59% and 41%, respectively. Of the 144 students who have studied Financial Accounting, 96% study this subject because it is a compulsory subject in the training program, the rest (4%) study this subject as an optional course. The rate of the Theory Auditing are 95% and 5% respectively. There is only 37% of students having family or friends who are auditors.

#### **4.1.2. Test the scale reliability (Cronbach's Alpha)**

Cronbach's alpha is a measure used to assess the reliability, or internal consistency, of a set of scale or test items. In other words, the reliability of any given measurement refers to the extent to

which it is a consistent measure of a concept, and Cronbach's alpha is one way of measuring the strength of that consistency. According to Cortina, Cronbach's alpha of 0.70 or higher is considered acceptable by most social science researchers (Cortina, 1993). The results in Table 2 show that all variables have Corrected Item-Total Correlation greater than 0.3 and Cronbach's Alpha coefficient greater than 0.7 for all the factors except for two (AC2 and AW2B), which are near this value. Thus, all variables are reliable. Therefore, no variables were excluded from the model.

#### 4.1.3. Exploratory factor analysis (EFA)

According to the results of scale reliability analysis (Cronbach's alpha), the corrected Item-Total Correlation of observed variables were greater than 0.3, so exploratory factor analysis (EFA) was used to identify the salient attributes of auditors and auditors' profession. Test for Sampling

**Table 1. Descriptive statistics results**

Characteristics	(%)	N
<b>Age (mean)</b>		<b>20</b>
<b>Gender</b>		
Male	19%	41
Female	81%	180
<b>Training major</b>		
Accounting	23%	51
Auditing	41%	90
Management Information System	16%	36
Finance and Banking	5%	12
Other	14%	32
<b>Academic year</b>		
1st Academic year	30%	67
2nd Academic year	8%	17
3rd Academic year	56%	124
4th Academic year	6%	13
<b>Having studied Financial Accounting</b>		
Yes	65%	144
No	35%	77
<b>Having studied Auditing Theory</b>		
Yes	59%	131
No	41%	90
<b>The nature of the Financial Accounting subject</b>		
Compulsory	96%	138
Optional	4%	6
<b>The nature of the Auditing Theory subject</b>		
Compulsory	95%	125
Optional	5%	6
<b>Having family/friends who are auditors</b>		
Yes	37%	82
No	63%	139
<b>Total sample</b>		<b>221</b>

Source: Authors' data processing results

**Table 2. Test the scale reliability results**

Variables	Corrected Item-Total Correlation	Cronbach's alpha	Factors
AC11	0.623	0.778	AC1
AC12	0.548		
AC13	0.667		
AC14	0.518		
AC21	0.505	0.638	AC2
AC22	0.38		
AC23	0.497		
AW11	0.669	0.779	AW1
AW12	0.628		
AW13	0.553		
AW21	0.717	0.873	AW2A
AW22	0.827		
AW23	0.73		
AW24	0.484	0.695	AW2B
AW25	0.503		
AW26	0.546		
AI11	0.525	0.853	AI1
AI12	0.688		
AI13	0.655		
AI14	0.616		
AI15	0.629		
AI16	0.729		
AI21	0.753	0.928	AI2
AI22	0.853		
AI23	0.849		
AI24	0.86		
AI25	0.775		
AI26	0.659		
AI31	0.344	0.82	AI3
AI32	0.668		
AI33	0.806		
AI34	0.802		

Source: Authors' data processing results

Adequacy (KMO test) and Bartlett's test of sphericity were applied to determine how suited data is for Factor Analysis. The results were based on the Principal Component factor analysis with Varimax rotation and the breakpoint when extracting factors with Eigenvalues  $\geq 1$ .

**4.1.3.1. Exploratory factor analysis result of auditing career (AC).** The factor Professional development (AC1) included four items reflecting opportunities for professional development during an auditing career. The factor Difficulty (AC2) refers to the difficulty and stress of the auditing career. The KMO of AC1 and AC2 were 0.778 and 0.629 respectively. They were within the allowed limit  $[0.5 \div 1]$ . Bartlett's test of these two factors were 244.826 and 101.528 respectively. Their significances (Sig) were 0.000 (Table 3). Therefore, the items were correlated with one another on the overall scale, exploratory factor analysis (EFA) of these factors were consistent with data.

**Table 3. KMO test and Bartlett's test of AC1, AC2**

KMO and Bartlett's Test		AC1	AC2
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.778	.629
Bartlett's Test of Sphericity	Approx. Chi-Square	101.528	101.528
	df	3	3
	Sig.	.000	.000

Source: Authors' data processing results

**Table 4. Exploratory factor analysis result of Auditing career**

Variables	Factor loadings	Eigenvalue	Variance	KMO	Factors
AC11	0.81	2.439	60.987	0.778	AC1
AC12	0.747				
AC13	0.84				
AC14	0.721				
AC21	0.815	1.792	59.744	0.629	AC2
AC22	0.681				
AC23	0.815				

Source: Authors' data processing results

Table 4 shows that all items were loaded above 0.5 for each factor. Their eigenvalues were greater than 1 and their variances were above 50%. The AC1's variance was 60.987 indicating that this factor explained 60.987% of the variance. Factor AC2 explained 59.744% of the variance. Among the items that loaded on these factors, AC13 "Auditing career offers good professional training", AC21 "Auditing is a very stressful profession" and AC23 "Auditing is a profession that requires long hours" recorded the highest loadings with factor loadings of 0.84; 0.815 and 0.815, respectively. This finding is consistent with prior studies. It was considered that auditing work is very stressful, auditors have to work in difficult working conditions (pressure and stress), follow the instructions of their supervisors and work to strict deadlines to complete their duties (Germanou et al., 2009)

4.1.3.2. *Exploratory factor analysis result of auditor's work (AW).* The factor Rigorous/Responsibility included three items presenting auditing work as rigorous and responsibility-driven. The factors Solitary and Useful both included three items referring to the perception of auditors' work as strict rule-compliance and solitary. KMO coefficient of AW1 was 0.684, that of AW2A and AW2B were 0.704 and 0.665, respectively. They were within the allowed limit  $[0.5 \div 1]$ . The Bartlett's test of these factors were 188,750, 350,253 and 112,363 respectively. Their significances were 0.000

**Table 5. KMO test and Bartlett's test of AW1, AW2A, AW2B**

KMO and Bartlett's Test		AW1	AW2A	AW2B
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.684	.704	.665
Bartlett's Test of Sphericity	Approx. Chi-Square	350.253	112.363	112.363
	df	3	3	3
	Sig.	.000	.000	.000

Source: Authors' data processing results

**Table 6. Exploratory factor analysis result of Auditor's working (AW)**

Variables	Factor loadings	Eigenvalue	Variance	KMO	Factors
AW11	0.867	2.083	69.45	0.684	AW1
AW12	0.844				
AW13	0.787				
AW21	0.87	2.392	79.735	0.704	AW2A
AW22	0.93				
AW23	0.878				
AW24	0.766	1.863	62.112	0.665	AW2B
AW25	0.782				
AW26	0.815				

Source: Authors' data processing results

(Table 5). Therefore, the items were correlated with each other on the overall scale, exploratory factor analysis (EFA) of these factors was consistent with data.

Table 6 shows that all items were loaded above 0.5 for each factor. Their eigenvalues were greater than 1 and their variances were above 50%. The AW1's variance was 69.45 indicating that this factor explained 69.45% of the variance. Factors AW2A and AW2B explained 79.735% and 62.112% of the variance, respectively. Among the items that loaded on these factors, AW11 "Auditing is a very precise activity, working with in-depth information", AW22 "Auditing involves conservative regulatory, it does not involve cognitive skills or judgment" and AW26 "Auditing requires working as a team" recorded the highest loadings with factor loadings of 0.867; 0.93 and 0.815, respectively. This finding is consistent with Jackling (2002) and Bekoe, Owsu, Ofori, Essel-Anderson and Welbeck (2018). Their studies analyze students' perceptions of accounting as work (tasks) and as a profession (prestige), finding that students perceive accountants' work as consisting of interactions with people rather than rule-memorizing or working alone (Bekoe et al., 2018; Jackling, 2002)

**4.1.3.3 Exploratory factor analysis result of Auditor's image (AI).** The first factor Competent (AI1) included six items reflecting auditors' competence and skills. The AI1's KMO was 0.850 within the allowed limit  $[0.5 \div 1]$ . Bartlett's test was 529.028 and its significance (Sig) was 0.000. Therefore, the items were correlated with one another on the overall scale. The items portraying auditors as ethical, trustworthy and compliant with the law were factor Ethical (AI2). Its KMO was 0.892 within the allowed limit and the Bartlett's test was 1062.487 with the significance of 0.000. The last factor included three items reflecting auditors' negative features, such as being boring and easily influenced. This factor was denoted as a Negative Image (AI3). Its KMO was 0.706 within the allowed limit and the Bartlett's test was 459.872 with the significance of 0.000. Therefore, exploratory factor analysis (EFA) of these factors was consistent with data (Table 7).

**Table 7. KMO test and Bartlett's test of AI1, AI2, AI3**

KMO and Bartlett's Test		AI1	AI2	AI3
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.850	.892	.706
Bartlett's Test of Sphericity	Approx. Chi-Square	1062.478	459.872	459.872
	df	15	6	6
	Sig.	.000	.000	.000

Source: Authors' data processing results



**Table 8. Exploratory factor analysis result of Auditor's image (AI)**

Variables	Factor loadings	Eigenvalue	Variance	KMO	Factors
AI11	0.662	3.479	57.991	0.85	AI1
AI12	0.799				
AI13	0.776				
AI14	0.74				
AI15	0.753				
AI16	0.829	4.42	73.67	0.892	AI2
AI21	0.829				
AI22	0.903				
AI23	0.902				
AI24	0.909				
AI25	0.846				
AI26	0.751				
AI31	0.513	2.609	65.215	0.706	AI3
AI32	0.825				
AI33	0.915				
AI34	0.91				

Source: Authors' data processing results

Table 8 shows that all items were loaded above 0.5 for each factor. Their eigenvalues were greater than 1 and their variances were above 50%. The AI1's variance was 57.994 indicating that this factor explained 57.994% of the variance. Factors AI2 and AI3 explained 73.67% and 62.215% of the variance, respectively. Among the items that loaded on these factors, AI16 "Auditors are smart", AI24 "Auditors behave ethically" and AI33 "Auditors do not have social skills" recorded the highest loadings with factor loadings of 0.829; 0.909 and 0.915, respectively. This finding is consistent with positive side about the traditional auditors in previous studies. They are seen as trusted and ethical, careful with money, meticulous, reliable and professional (Bougen, 1994; Caglio et al., 2018; Carnegie & Napier, 2010; Jeacle, 2008; Richardson et al., 2015)

Thus, based on the results of scale reliability test (Cronbach's alpha) and exploratory factor analysis (EFA), the scales are reliable and valid. Accordingly, the authors obtained 9 factors. The factors are named: (1) Professional Development (AC1); (2) Difficulty (AC2); (3) Rigorous/Responsibility (AW1); (4) Solitary (AW2A); (5) Useful (AW2B); (6) Interesting (AW3); (7) Competent (AI1); (8) Ethical (AI2); (9) Negative Image (AI3). Therefore, the research model still included 9 variables as the proposed model and the research hypotheses remained the same.

#### 4.1.4. Descriptive statistics for dependent and independent variables

Table 9 displays the descriptive statistics for the variables in the study. These were measured by combining the responses to the statements for each of the nine factors: AC1, AC2, AW1, AW2A, AW2B, AW3, AI1, AI2, AI3. The Cronbach's alpha is over 0.60 for all the factors. The scales, thus show sufficient internal reliability. The questions are designed on a five-level Likert scale. Table 9 shows that the respondents do not consider that they have wide knowledge about the auditing profession. The mean score for this variable is close to the midpoint of the Likert scale (3.905). The results reveal that participants' main source of information on the auditing profession is their academic training (mean of 3.688) and, to a much lesser extent, from their relatives and friends or the media. In addition, the results indicate that the level of student satisfaction with accounting/auditing course is not high, just above the average (2.932 for Financial Accounting and 2.462 for Auditing theory).

**Table 9. Descriptive statistics for dependent and independent variables**

<b>Descriptive Statistics</b>			
	<b>N</b>	<b>Mean</b>	<b>Std. Deviation</b>
<b>Independent variables</b>			
KNOW	221	3.095	.9415
FF	221	3.448	1.0372
MED	221	3.557	.8856
AT	221	3.688	.9132
SAS1	221	2.932	1.9282
SAS2	221	2.462	1.8937
AS1	221	.652	.4776
AS2	221	.593	.4924
<b>Dependent variables</b>			
AC1	221	4.1210	.56839
AC2	221	3.9231	.66940
AW1	221	4.2700	.56854
AW2A	221	2.8311	1.04186
AW2B	221	4.0226	.57734
AW3	221	3.6516	.92974
AI1	221	4.0264	.54927
AI2	221	4.0113	.64823
AI3	221	2.9536	.87766
Valid N (listwise)	221		

Regarding the dependent variables, the results in Table 9 reveal that students consider that the auditing career offers high opportunities for professional development (mean of 4.1210 out of 5). However, the students also perceive the auditing career as difficult. The results also show that the students believe that auditors' work is rigorous and requires high responsibility (4.27) and interesting (3.6516). Participants do not seem to consider auditors' work to be solitary because the value is near the midpoint of the scale (2.8311). The responses on auditors' image suggest that the students consider auditors as competent (4.0264) and ethical (4.0113). Finally, the students do not have a negative image of auditors as boring or easily influenced (2.9536).

#### 4.1.5. Correlation and regression analysis

**4.1.5.1. Correlation analysis.** Correlation analysis was conducted to see how the relationship between the dependent variable and the independent variables is, whether the regression analysis to be appropriate, if there is a close correlation between independent variables or not to avoid multicollinearity. Table 10 presents the Pearson correlation coefficients between the variables.

The correlation matrix shows the relationships between the nine dependent variables, regarding auditing career, work and auditors' image and the independent variables: Knowledge (KNOW), Source: Family/Friends (FF), Source: Media (MED); Source: Academic Training (AT); Accounting/Auditing subjects (AS1, AS2); Satisfaction Accounting/Auditing Subject (SAS1, SAS2). The correlation coefficients show that the variable Knowledge (KNOW) is positively correlated with all variables AC1, AC2, AW1, AW2A, AW2B, AW3, AI1, AI2, AI3 (the correlations are 0.356; 0.194, 0.142; 0.185; 0.230; 0.272; 0.230 and 0.231, respectively).

These correlations are the same if we consider the relationships between the Source: academic training (AT), with nine dependent variables. The variables Source: Family/Friends (FF) is positively correlated with AC1, AW2A, AW3, AI1, AI3 (the correlations are 0.247; 0.192, 0.295; 0.151 and 0.138, respectively). Media as the main source of information (MED) has a positive relationship with

**Table 10. Pearson correlation coefficients**

Correlations		KNOW	FF	MED	AT	SAS1	SAS2	AS1	AS2	AC1	AC2	AW1	AW2A	AW2B	AW3	AI1	AI2	AI3
KNOW	Pearson Correlation	1	.478**	.460**	.495**	.299**	.274**	.256**	.231**	.356**	.194**	.142*	.185**	.230**	.386**	.272**	.230**	.231**
FF	Pearson Correlation		1	.262**	.182**	0.033	-0.006	-0.023	-0.104	.247**	0.087	0.084	.192**	0.125	.295**	.151*	0.122	.138*
MED	Pearson Correlation			1	.390**	0.07	0.074	0.084	0.053	.432**	0.129	.161*	.168*	.224**	.292**	.284**	.204**	.221**
AT	Pearson Correlation				1	.285**	.283**	.323**	.302**	.331**	.226**	.204**	0.037	.341**	.273**	.284**	.258**	.155*
SAS1	Pearson Correlation					1	.729**	.833**	.670**	0.066	.144*	-0.021	-0.095	.135*	0.012	0.067	0.084	-0.063
SAS2	Pearson Correlation						1	.601**	.783**	0.103	0.071	-0.023	-0.066	.169*	0.048	0.1	.160*	0.01
AS1	Pearson Correlation							1	.786**	0.03	.148*	-0.031	-.134*	0.1	-0.039	0.105	0.069	-0.074
AS2	Pearson Correlation								1	0.027	0.121	-0.033	-.167*	.144*	-0.033	0.107	.133*	-0.018
AC1	Pearson Correlation									1	.281**	.584**	.213**	.540**	.525**	.621**	.468**	0.069
AC2	Pearson Correlation										1	.307**	.360**	.408**	-0.038	.311**	.217**	.312**
AW1	Pearson Correlation											1	.163*	.524**	.196**	.620**	.497**	0.113
AW2A	Pearson Correlation												1	.263**	.181**	.264**	.198**	.656**
AW2B	Pearson Correlation													1	.308**	.632**	.517**	.263**
AW3	Pearson Correlation														1	.411**	.390**	0.118
AI1	Pearson Correlation															1	.726**	.238**
AI2	Pearson Correlation																1	.318**
AI3	Pearson Correlation																	1

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

Source: Authors' data processing results

all dependent variables except AC2 (the correlations are 0.432; 0.161, 0.168; 0.224; 0.292; 0.284; 0.204 and 0.221, respectively). Meanwhile, the variables Accounting/Auditing Satisfaction (SAS1, SAS2) are positively correlated with AC2, AW2B, AI2 (the correlations of SAS1 with AC2, AW2B are 0.144 and 0.135, respectively and that of SAS2 with AW2B, AI2 are 0.169 and 0.160, respectively). For variables Accounting/Auditing subjects (AS1, AS2), the relationship is shown as follows: these variables are positively correlated with AC2, AW2B, AI2 and negatively correlated with AW2A (the correlation of AS1 with AC2 is 0.148 and that of AS2 with AW2B is 0.144; the correlations of AS1 and AS2 with AW2A are -0.134 and -0.167, respectively).

Thus, regression analysis is suitable for the research model. Besides, the independent variables are correlated with one another, so the multicollinearity will be checked when conducting regression analysis. All the independent variables are included in the regression analysis to consider their influences on the dependent variable.

**4.1.5.2. Regression analysis.** This section tests the study's hypotheses via multiple regression analysis. The dependent variables are nine factors related to perception of audit career: Professional Development (AC1); Difficulty (AC2); Rigorous/Responsibility (AW1); Solitary (AW2A); Useful (AW2B); Interesting (AW3); Competent (AI1); Ethical (AI2); Negative Image (AI3). The regression models include the following independent variables: Knowledge about the auditing profession (KNOW); Sources of knowledge that students gain from: Family/Friends (FF), Media (MED); Academic Training (AT); The Accounting/Auditing subjects (AS1, AS2); Satisfaction with Accounting/Auditing subjects (SAS1, SAS2). The variable FF is set to 1 if the student has a family member or friend who is an auditor and 0 otherwise. Variable AS1, AS2 is set to 1 if the student has completed subjects related to auditing profession such as Financial accounting or Auditing theory and 0 otherwise.

The results of the multicollinearity test shows VIF (Variance Inflation Factor) of all independent variables are less than 10. Thus, the regression model does not have multicollinearity, the regression models are suitable. In each regression model, there is at least one independent variable that affects the dependent variable

According to Table 11, regression results confirm H1. The results show that the degree of knowledge about the profession (KNOW) influences the perception of auditors' work (AW) and the auditors' image (AI). KNOW has the positive relationship with variables AW2A (coefficient of 0.188), AW3 (coefficient of 0.247) and AI3 (coefficient of 0.163). That is, students with wide

**Table 11. Regression results for the models**

	AC1		AC2		AW1		AW2A		AW2B		AW3		AI1		AI2		AI3	
Independent variables	Coefficient	Sig.	Coefficient	Sig.	Coefficient	Sig.	Coefficient	Sig.	Coefficient	Sig.	Coefficient	Sig.	Coefficient	Sig.	Coefficient	Sig.	Coefficient	Sig.
Constant	2.745	0.000	3.148	0.000	3.659	0.000	2.028	0.000	2.988	0.000	1.815	0.000	3.071	0.000	3.059	0.000	1.933	0.000
KNOW	0.065	0.19	0.058	0.38	0.024	0.67	0.188*	0.062	0.003	0.96	0.247***	0.004	0.061	0.24	0.052	0.406	0.163*	0.055
FF	0.042	0.28	0.013	0.8	0.003	0.94	0.071	0.361	0.028	0.508	0.101	0.119	0.021	0.61	0.026	0.59	0.015	0.822
MED	0.193***	0.000	0.019	0.74	0.049	0.33	0.111	0.215	0.066	0.173	0.11	0.141	0.102**	0.03	0.069	0.217	0.124	0.102
AT	0.102**	0.03	0.114*	0.06	0.121**	0.02	-0.048	0.6	0.177***	0.000	0.136*	0.075	0.092*	0.05	0.118**	0.038	0.066	0.463
SAS1	-0.004	0.92	0.06	0.26	0.012	0.79	-0.065	0.435	0.037	0.412	-0.004	0.951	-0.046	0.29	-0.011	0.824	-0.043	0.542
SAS2	0.039	0.29	-0.07	0.15	-0.018	0.67	0.097	0.194	0.006	0.886	0.041	0.509	0.019	0.62	0.035	0.448	0.019	0.759
AS1	-0.074	0.68	-0.09	0.7	-0.131	0.52	0.11	0.761	-0.26	0.184	-0.255	0.397	0.121	0.52	-0.177	0.429	-0.265	0.384
AS2	-0.116	0.47	0.196	0.35	0.001	0.99	-0.611*	0.058	0.153	0.38	-0.155	0.564	0.005	0.98	0.144	0.47	0.112	0.68
	Adjust R <sup>2</sup> = 0.221, F = 8.816***, Sig. = 0.000		Adjust R <sup>2</sup> = 0.04, F = 2.143**, Sig. = 0.033		Adjust R <sup>2</sup> = 0.026, F = 1.746*, Sig. = 0.089		Adjust R <sup>2</sup> = 0.067, F = 2.964***, Sig. = 0.004		Adjust R <sup>2</sup> = 0.110, F = 4.402***, Sig. = 0.000		Adjust R <sup>2</sup> = 0.179, F = 6.982***, Sig. = 0.000		Adjust R <sup>2</sup> = 0.099, F = 4.016***, Sig. = 0.000		Adjust R <sup>2</sup> = 0.070, F = 3.064***, Sig. = 0.003		Adjust R <sup>2</sup> = 0.061, F = 2.793***, Sig. = 0.006	
Model summary																		

Source: Authors' data processing results

knowledge about auditing consider auditors' work more rigorous and responsibility demanding, more solitary and more interesting. However, these students also think that auditors are boring and easily influenced.

The regression results also reveal that the source of the knowledge about the profession is significant to explain some features of auditors' stereotypes. The results show that the variable MED has a positive effect on the variables AC1 (coefficient of 0.193), AI1 (coefficient of 0.102). Thus, hypothesis H3 is accepted. Students having media as the main source of information about the profession consider the auditing career as less difficult, to offer more opportunities for professional development, consider auditors as competent, trustworthy, and hard-working.

The independent variables in the regression models refer to academic training as a student's source of knowledge. Consistent with H4, the results show that variable AT has a positive effect on variables AC1 (coefficient 0.102), AC2 (coefficient 0.114), AW1 (coefficient 0.092), AI2 (coefficient 0.118). The results show that students whose main source of information on the auditing profession is academic training consider that the auditing career offers more opportunities for professional development, more difficult and more stressful. At the same time, they consider the auditor's work as more rigorous and responsibility demanding, more useful and more interesting. They also consider auditors as more competent and more ethical.

The results also support hypothesis H6. Variable AS2 has a negative effect on variable AW2A (coefficient -0.611). The results show that the students having taken the Auditing Theory course consider that the auditor's work as working as a team and less solitary than the students who have not taken the course.

Table 12 shows the results of testing research hypotheses

#### 4.2. Discussion

The results of this study show that students consider the auditing career as having many opportunities for professional development. The results also reveal that auditors are considered competent professionals and ethical individuals. Our study supports previous studies when analyzing the ethical stereotype of auditors. Caglio et al. (2018) concluded that auditors are not considered as unethical (Caglio et al., 2018). Furthermore, this study does not support some previous concerns about the future of auditing career as the results reveal that Gen Z continues to consider auditors as responsible, rigorous and ethical profession. However, students consider auditors as boring and easily influenced. They also believe that auditors are responsible, serious and ethical.

As for the influence of the source of knowledge on the stereotype, our results are in contrast to Caglio et al. (2018). According to these authors, proximity leads to a more positive view of auditors. However, our research reveals that students with a wide knowledge of the auditing career have

**Table 12. Results of testing the research hypotheses**

Hypotheses	Hypothetical statement	Results of testing
H1	There is a significant relationship between knowledge of auditing profession and perception of it (career, work and auditors' image)	Accepted
H2	There is a significant relationship between having relatives or friends as the primary source of knowledge and a positive perception of auditing (career, work and auditors' image)	Rejected
H3	There is a significant relationship between being media as the primary source of knowledge and the perception of auditing (career, work and auditors' image)	Accepted
H4	There is a significant relationship between academic training as the primary source of knowledge and a positive perception of auditing (career, work and auditors' image)	Accepted
H5	There is a significant relationship between satisfaction with the first auditing course and a positive perception of auditing (career, work and auditors' image).	Rejected
H6	There is a significant relationship between taking an auditing course and a positive perception of the auditing (career, work and auditors' image)	Accepted

a more negative image of auditors. The main source of information on auditing profession for most students is their academic training. This finding is contrast to prior studies in Vietnam. Nguyen Phuong Toan (2011) concluded that the greater the orientation of the student's relatives about applying to a certain university, the higher the student's tendency to choose that university (Toan, 2011). Students' choice of accounting major is heavily influenced by the advice and orientation of their families and teachers. Most of the students learn about the profession through the advice of their relatives such as parents, siblings or teachers (Ha & Hien, 2019). This study affirms the value of providing an attractive image of the profession, helping professional associations and universities strengthen the link between practice and academia, thereby increasing the ability that students choose audit as their career early. It is true with Nguyen Phuong Toan's study. Universities make great efforts in admission counseling, and the more they promote their image to students, the more students will choose that university (Toan, 2011). Furthermore, taking courses related to the auditing leads to a better image of auditors and their work. This study reveals that students who have studied Auditing Theory have the best perception of auditing career and auditors.

## 5. Conclusions and implications

### 5.1. Conclusion

Our research builds on previous literature about auditing stereotype. Previous studies have focused mainly on the entire auditing profession without distinguishing the characteristics of the auditing profession, the auditor's work and the auditor's image. Furthermore, previous researches about stereotype differences due to knowledge or proximity to the profession is very limited, especially in Vietnam. Therefore, this study explores undergraduate students' perceptions of auditors and their work. Furthermore, this study also examines the level of knowledge about profession and sources of knowledge

affecting those perception. The student's perception of the audit profession plays a key role for the future of auditing profession due to the fact that, in Vietnam nowadays, degree is the main way to auditing career.

Caglio et al. (2018) found that undergraduate students seem not to have a good image of auditing profession (Caglio et al., 2018). However, in this study, students found auditing as quite an interesting job, which involves a variety of tasks and contributes significantly to society. In addition, above all, they consider auditing as rigorous work that requires high responsibility. This image resembles the traditional image of the auditing profession as being accurate, diligent and trustworthy (Bougen, 1994).

### **5.2. Theoretical contribution**

This study contributes to the literature of auditing stereotype by analyzing the influence of different sources of knowledge on auditors and auditor bias. In addition, the study also provides evidence related to the perception of the new generation, Gen Z, which very few previous studies have conducted. Studies show that auditing firms are at risk of staff shortages; this could get worse if potential auditors decide not to enter the profession. The stakeholders such as professional associations, lecturers, auditing firms could use the result of this study that the main source of knowledge affecting students' perceptions of the auditor's stereotype is academic training and try to broaden this knowledge by offering auditing courses at universities. Taking these courses could improve students' stereotypes of auditors and their work, and thus foster the intention to enter the profession. Besides, our results suggest that it would be successful in improving auditors' image of students by conducting extra-curricular activities.

### **5.3. Practical implications**

The results of our study have very practical implications. According to our results, The main source of information on auditing for most of the undergraduate students is their academic training and students with a broad knowledge of the auditing profession think that auditors are boring and easily influenced. We suggest that universities should have interesting activities and improve the auditing subject so that students change the negative perception about auditors. We can take advantage of the fact that more information about the profession will improve students' perception of the profession. Universities may offer auditing-related courses in fields that do not have these subjects. Second, professional organizations and associations can develop different activities, such as the "Be an auditor for a day" program. This program will allow students to work as an auditor in an audit firm to broaden students' understanding and familiarity with the profession.

Previous researches found that the image of the auditing profession portrayed in the media such as newspapers, movies, and social networks is mostly negative (Caglio et al., 2018; Friedman & Lyne, 2001). This negative image seems to persist despite the fact that the new generation relies less on movies and newspapers and more on social media. As a result, media exposure causes students to have a worse image of auditors, to consider them as boring or easily influenced (Caglio et al., 2018; Friedman & Lyne, 2001). However, our study reveals that students having media as the main source of information about the profession do not have negative image of auditor. This is an encouraging sign. Currently, although audit firms have made considerable efforts to enhance the auditing's stereotype, based on the results of this study, they can improve the knowledge of the profession by creating an engaging social media presence. Social media greatly influences student's job search. Therefore, to attract the attention of new recruits, audit firms should create a successful online platform.

Findings reveal that although taking the audit courses (Auditing Theory), whether voluntarily or on a compulsory basis, improves auditors' image, the students that have taken the subject optionally have the best perception about the audit profession and auditors. Universities should add this subject to the accounting—auditing training program so that students always maintain this positive view of the auditor's work and at the same time enhance the image of the auditor. Besides, in the teaching process, the lecturers should create a vibrant atmosphere, making the subject interesting to improve students' positive perception about the auditing profession.



#### 5.4. Limitations and future research

The limitation of the study is the use of undergraduate students majoring in economics as the survey sample. They are not a representative group of future auditors. Besides, sample size is also a limitation of this study. It only has 221 students of four universities. We will try to expand the survey sample in future studies so that it can be representative of auditing students of many universities in Vietnam. Another limitation concerns the context of this study. Vietnamese students' perception of the auditing profession may differ from the perception of students in other cultural contexts. International comparisons highlighting differences in the auditing profession, the influence of cultural values, social characteristics and the laws of different countries will make important contributions to similar studies.

Students' prejudices about the auditing profession and auditors can influence their intention to pursue auditing career. Therefore, future studies on how students' perceptions affect their intention to become auditors will be of interest in the academic and professional fields.

Finally, future studies could analyze the expectations or factors that students assess when choosing a career and investigate to what extent these expectations match the image of the auditing profession they have had.

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## APPENDIX

**Table A1. Scale of variables**

CODE	VARIABLES	PROPOSED RESEARCH	RECENT RESEARCH
<b>PER: Undergraduate students' perception of auditing</b>			
<b>AC: Auditing career</b>			
<b>AC1</b>	<b>Professional development</b>		
AC11	Auditing career offers great opportunities for professional development	(Carnegie & Napier, 2010)	(Hashim et al., 2012; Manganaris & Spathis, 2012; Zdolšek, 2013)
AC12	Auditing career offers the possibility of having good long-term salary	(Caglio et al., 2018)	
AC13	Auditing career offers good professional training	(Carnegie & Napier, 2010)	(Hashim et al., 2012; Manganaris & Spathis, 2012; Zdolšek, 2013)
AC14	Auditing is a prestigious profession	(Jackling, 2002)	(Bekoe et al., 2018)
<b>AC2</b>	<b>Difficult</b>		
AC21	Auditing is a very stressful profession	(Carnegie & Napier, 2010)	
AC22	Auditing is a difficult profession to achieve	(Carnegie & Napier, 2010)	
AC23	Auditing is a profession that requires long hours	(Carnegie & Napier, 2010)	
<b>AW: Auditor's work</b>			
<b>AW1</b>	<b>Rigorous/responsibility demanding</b>		
AW11	Auditing is a very precise activity, working with in-depth information	(Carnegie & Napier, 2010)	(Hashim et al., 2012; Manganaris & Spathis, 2012; Zdolšek, 2013)
AW12	Audits involve structured work, following defined processes	(Carnegie & Napier, 2010)	(Hashim et al., 2012; Manganaris & Spathis, 2012; Zdolšek, 2013)
AW13	Auditing has great responsibility	(Carnegie & Napier, 2010)	(Hashim et al., 2012; Manganaris & Spathis, 2012; Zdolšek, 2013)
<b>AW2A</b>	<b>Solitary</b>		
AW21	Auditors are number-crunchers, they rarely communicate with others	(Carnegie & Napier, 2010)	(Hashim et al., 2012; Manganaris & Spathis, 2012; Zdolšek, 2013)

(Continued)

CODE	VARIABLES	PROPOSED RESEARCH	RECENT RESEARCH
AW22	Auditing involves conservative regulatory, it does not involve cognitive skills or judgment	(Friedman & Lyne, 2001)	Dimnik and Felton (2006), Jeacle (2008), Picard et al. (2014), Richardson et al. (2015)
AW23	Auditors often work alone rather than working with others	(Carnegie & Napier, 2010)	(Hashim et al., 2012; Manganaris & Spathis, 2012; Zdolšek, 2013)
<b>AW2B</b>	<b>Useful</b>		
AW24	Auditing includes a variety of tasks	(Carnegie & Napier, 2010)	(Hashim et al., 2012; Manganaris & Spathis, 2012; Zdolšek, 2013)
AW25	Auditing makes a significant contribution to society	(Carnegie & Napier, 2010)	(McDowall & Jackling, 2010)
AW26	Auditing requires working as a team	(Jackling, 2002)	(Bekoe et al., 2018)
<b>AW3</b>	<b>Interesting</b>	(McDowall & Jackling, 2010)	(Bekoe et al., 2018)
AW31	Auditing is very interesting	(Carnegie & Napier, 2010)	(Hashim et al., 2012; Manganaris & Spathis, 2012; Zdolšek, 2013)
<b>AI: Auditor's image</b>			
<b>AI1</b>	<b>Competent</b>		
AI11	Auditors are hard workers	(Carnegie & Napier, 2010)	(Caglio et al., 2018; Jeacle, 2008; Richardson et al., 2015)
AI12	Auditors are competent in their work	(Carnegie & Napier, 2010)	(Hashim et al., 2012; Manganaris & Spathis, 2012; Zdolšek, 2013)
AI13	Auditors have prestige	(Jackling, 2002)	(Bekoe et al., 2018)
AI14	Auditors have leadership ability	(Nga & Wai Mun, 2013)	
AI15	Auditors are experts	(Jackling, 2002)	(Bekoe et al., 2018)
AI16	Auditors are smart	(Carnegie & Napier, 2010)	
<b>AI2</b>	<b>Ethical</b>		
AI21	Auditors are trustworthy	(Carnegie & Napier, 2010)	(Caglio et al., 2018; Jeacle, 2008; Richardson et al., 2015)
AI22	Auditors are honest	(Carnegie & Napier, 2010)	(Caglio et al., 2018; Jeacle, 2008; Richardson et al., 2015)
AI23	Auditors are integri	(Carnegie & Napier, 2010)	(Caglio et al., 2018; Jeacle, 2008; Richardson et al., 2015)

(Continued)

**Table A1. (Continued)**

CODE	VARIABLES	PROPOSED RESEARCH	RECENT RESEARCH
AI24	Auditors behave ethically	(Carnegie & Napier, 2010)	(Caglio et al., 2018; Jeacle, 2008; Nga & Wai Mun, 2013; Richardson et al., 2015)
AI25	Auditors comply with the law	(Carnegie & Napier, 2010)	(Caglio et al., 2018; Jeacle, 2008; Richardson et al., 2015)
AI26	Auditors are aware of their duties	(Carnegie & Napier, 2010)	(Caglio et al., 2018; Jeacle, 2008; Richardson et al., 2015)
<b>AI3</b>	<b>Negative image</b>		
AI31	Auditors are enthusiastic	(Carnegie & Napier, 2010)	
AI32	Auditors are easily influenced	(Carnegie & Napier, 2010)	
AI33	Auditors do not have social skills	(Carnegie & Napier, 2010)	(Caglio et al., 2018; Richardson et al., 2015)
AI34	Auditors are boring	(Friedman & Lyne, 2001)	(Dimnik & Felton, 2006; Jeacle, 2008; Picard et al., 2014; Richardson et al., 2015)
KNOW	Good knowledge of auditing	(Carnegie & Napier, 2010)	
FF	The main source of knowledge about auditing is family/friends	(Auyeung & Sands, 1997)	
MED	The main source of knowledge about auditing is media (newspaper, social network ...)	(Jackling, 2002)	(Picard et al., 2014)
AT	The main source of knowledge about auditing is academic training	(Carnegie & Napier, 2010)	(Baxter & Kavanagh, 2012; Manganaris & Spathis, 2012; Wells, 2019)
<b>AS: Auditing related subjects</b>			
AS1	Financial accounting	(Carnegie & Napier, 2010)	
AS2	Auditing theory	(Carnegie & Napier, 2010)	
<b>SAS: Satisfaction with auditing related subjects</b>			
SAS1	Satisfaction with auditing related subject—Financial accounting	(Carnegie & Napier, 2010)	
SAS2	Satisfaction with auditing related subject—Auditing theory	(Carnegie & Napier, 2010)	
FFA	Family members or friends are auditors	(Carnegie & Napier, 2010)	



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