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**UNDERGRADUATE BUSINESS STUDENTS' PERCEPTION OF AUDITING: IMPACT
KNOWLEDGE AND PROXIMITY ON AUDITORS' STEREOTYPES**

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MASTER OF PHILOSOPHY IN FINANCE

**A THESIS SUBMITTED TO THE DEPARTMENT OF ACCOUNTING AND FINANCE,
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TECHNOLOGY IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE
AWARD OF THE DEGREE OF
MASTER OF PHILOSOPHY IN FINANCE**

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DECLARATION

I hereby declare that this submission is my own work toward the award of the Master of Science in Accounting and Finance and that to the best of my knowledge, it contains no material previously published by another person, nor material which has been accepted for the award of any other degree of the University, except where due acknowledgement has been made in the text.

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DEDICATION

I dedicate this thesis to the Almighty God who has made it possible for throughout the period of this and continue to give live. And also to my beloved wife and children for their prayers.

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I give thanks the Almighty God for the gift of life and the successful completion of this work.

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ABSTRACT

This study examines in Ghanaian context, the undergraduate business students' perception of auditing by examining the influence of knowledge and proximity on auditors' stereotype. A well-structured questionnaire was employed with a sample size of 374 respondents from selected public Universities in Ghana for the study. The study revealed that a number factors account for business students' perception about auditors' career, work and image. The result of the study concludes that Knowledge of the auditing course, acquisition of the auditing knowledge through family/friends, media, academic training and satisfaction of students about the accounting course tend to affect students' perception about auditors' career, work and image. The result was also analysed in terms of groups of business students who enrol on the auditing course. The result indicated students who enrolled 'optionally' on the auditing course tend to demonstrate a positive perception about auditors' career, work and image. Compared to those who joined compulsorily and those who did not enrol. The results of this can be an important contribution to the international literature on students' perception of audit profession and to accounting and auditing authorities in improving auditors' stereotypes.

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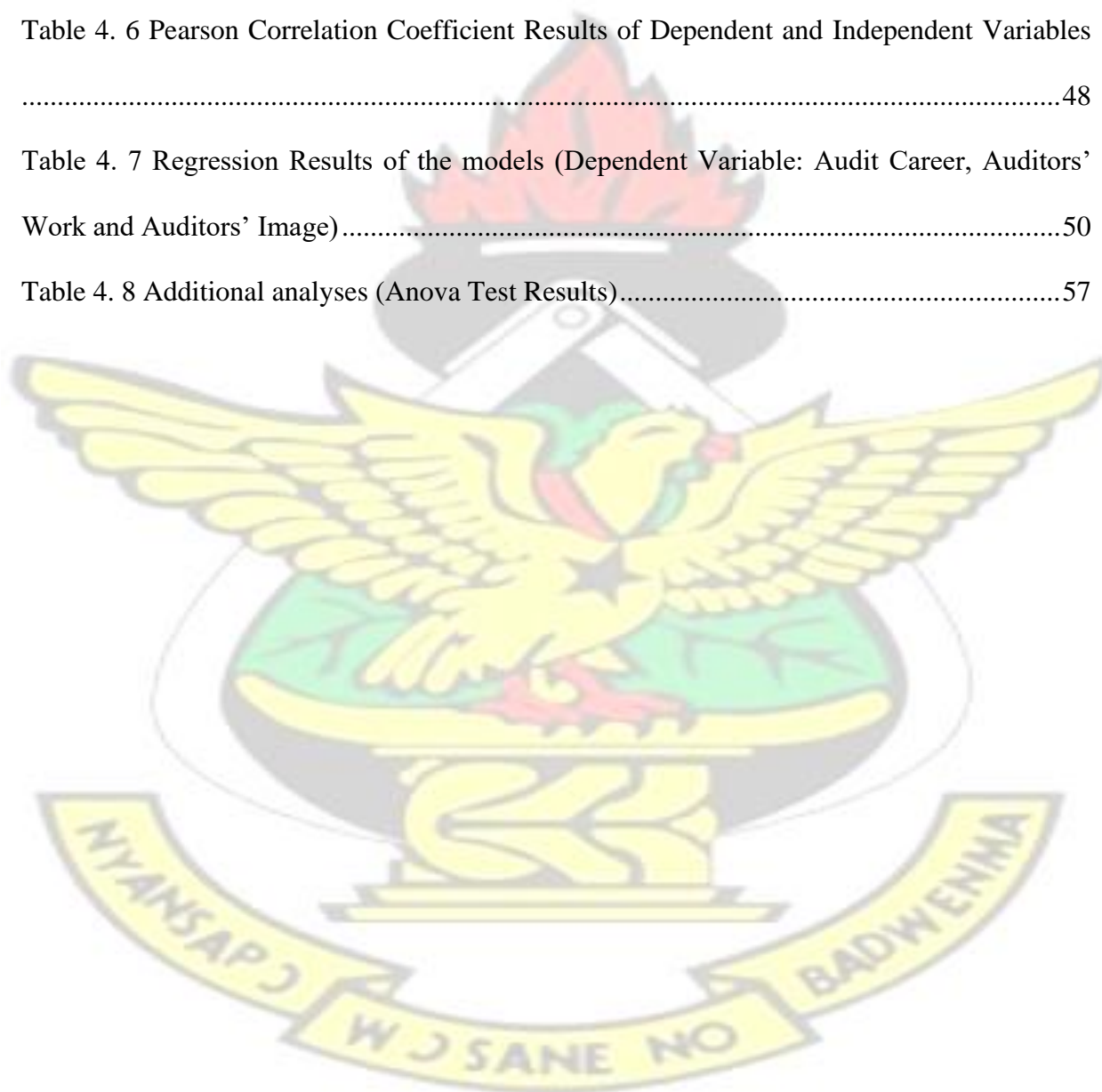
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CHAPTER ONE

INTRODUCTION

1.0 Introduction

This chapter presents an overview of this research project which encompasses the background of the study, problem statement, research objectives, research questions, the significance of the study, delimitation, and organization of the study.

1.1 Background to the study

Auditing is currently considered one of the most important professions in existence. Auditor responsibilities include not only ensuring the credibility of financial information but also mitigating the risk of management concealment and manipulation. Audit quality is maintained by audit firms through a total commitment that ensures both the process of making sound judgments and that all steps are carried out logically and consistently. Auditors' credibility and the profession's reputation have been jeopardized because of audit and corporate failures. The most recent scandal was the Wirecard scandal, which occurred in the year 2020 and endangered not only the auditor in charge, Ernst & Young but also the entire audit profession as well as stakeholders (Andersson and Hasselgren, 2021).

The ability to choose and recruit the top professionals is critical for the survival and development of any firm. Accounting services, which are getting extremely sophisticated, need a high degree of technical and expert ability, especially for the accounting profession (Espinosa-Pike et al, 2021). It becomes even more critical as the number of accountants available continues to decline. Nga and Mun (2013) think that a common misconception about accountants is that they are only bean counters who produce historical financial information. Several financial scandals, accounting problems, and the sub-prime mortgage crisis have tarnished the public's opinion of the industry.

Over the past few years, conflicts of interest, compensation management, and whistleblowing have surfaced as key challenges for the discipline.

A study conducted by Samsuri et al. (2016), who investigated students' career choices in Malaysia, found that the majority of accounting students in Malaysia chose the accounting profession because of encouragement from family and friends, information gleaned from their environment, and information and encouragement received from those closest to them. Contrary to Samsuri et al. (2016) study, is Massa N.Y (2018) finds that family and closest friends had a negative influence on accounting students' career choices to become professional accountants.

Understanding the external image of accounting and accountants is critical to understanding the roles of accounting in a larger societal setting. To recruit and retain the most talented employees, the accounting profession believes it is critical to project an image of competence and legitimacy, as well as to give challenges, awards, and respect (Carnegie and Napier, 2009). Mbawuni (2015) suggests that, over the past three decades, the accounting profession has suffered from an image and reputation crisis around the world. Globalization brings numerous issues to the accounting profession, including the establishment of worldwide accounting standards, certification, and the promotion of ethical behavior in the industry. Corporate scandals involving global corporations in the United States and Europe, such as those involving Enron, Stanford International Bank, Satyam Computer Services, WorldCom, and Parmalat have presented a significant challenge to the integrity, professional conduct, and public responsibility of the accounting profession, as well as to other members of the public.

The auditing profession serves the public interest because auditors' reports are a key factor in market confidence, as a result, any unfavourable influence on auditors' image may threaten their

social credibility (Navallas, del Campo, and Camacho-Miñano, 2017). When it comes to improving resource allocation and contracting efficiency, auditing is greatly regarded for its capacity to give independent assessment of accounting information's trustworthiness. The capacity of auditing to offer value is becoming increasingly important as the sophistication of corporate operations and accounting rules rises. Both auditors and their clients are now faced with a fundamentally different audit market landscape as an outcome of changes of unprecedented magnitude that have occurred in recent years.

Indeed, the financial scams stated above have impacted auditors' social impressions. According to the findings of Kumari, Ajward, and Dissabandara (2017), only an advanced auditing course has a significant impact on the public image of auditors as compared to those who follow a basic auditing course. Bartlett *et al.*, (2017) discovered that company professionals had a generally positive attitude toward internal auditing. Internal auditing piqued the interest of both high and low academically performing pupils, especially if the pay was higher.

Espinosa-Pike et al., (2021) in their recent studies examine undergraduate business students' perception of auditing and indicate that, whether a profession is attractive or not is heavily influenced by stereotypes. As a result of accounting stereotypes, throughout college, students can improve a commercial perception of what it entails to be an auditor. Integrity, independence, and responsibility are three of the most important professional principles that students and future accountants may overlook. In a study conducted by Scandizzo (2011), professional associations are concerned with their public image, which is shaped by stereotypes. Stereotypes contribute significantly to the formation of public opinion and the selection of individuals interested in joining the profession. The stereotype reflects social reality, and members of each profession should be aware of how others see them.

Most of the previous research has concentrated on the accounting profession, without making a distinction between the different sorts of professional contexts. Furthermore, only a small amount of earlier study has investigated stereotype discrepancies that are caused by a person's level of knowledge about a career. Maintaining professional integrity, analyzing audit evidence, and having a questioning mind are the three most essential skills, knowledge, and attitudes (SKAs) (Siriwardane H., nd).

Undergraduate business students regard auditors as trustworthy and ethical (Espinosa-Pike et al, 2021). Auditing is regarded as a fascinating and difficult activity that entails a high level of responsibility and makes a substantial contribution to the well-being of society (Espinosa-Pike et al, 2021). Students believe that the auditing profession is demanding, but that it is beneficial to their professional development. The information obtained through commerce stream contributes to the construction of a positive image of the profession and auditors in particular (Espinosa-Pike et al, 2021). A better awareness of the stereotypes associated with the profession will be gained as a result of this research, this will also bring new perspectives on the auditing profession, auditing work, and auditors' reputation.

There have been demands for additional empirical review on contemporary accounting career assumptions that has been issued by accounting academics. Previous research on accountant stereotypes has focused on the accountants are perceived as an united and consistent professional credentials that comprises both professional accountants in open practise and professional accountants in private practice in the private sector, among others (Espinosa-Pike et al, 2021).

Maintaining the public's confidence is critical not just for maintaining legitimacy, but also for ensuring the survival of accounting as a career. The accounting profession believes that it is

essential to portray an image of confidence and respectability to its clients (Wyness and Dalton, 2018). The impression of professional accountants' education, expertise, and ethics within the larger community is critical to maintaining and enhancing jurisdiction over-activity in the accounting profession. The goal of professional associations is to promote a positive image of accounting and accountants to attract and maintain the most qualified members possible. "Enronitis" has become a term that has come to be linked with highly questionable accounting and auditing procedures. A growing number of new standards on corporate governance, audit independence, and financial reporting are being implemented, and professional accountants are attempting to keep up with the ever-changing landscape. The Sarbanes-Oxley Act of 2002 in the United States implemented a slew of changes aimed at attaining more corporate accountability and transparency (Carnegie and Napier, 2009).

The accounting program emphasises creating personal interests, learning diverse accounting, auditing, and reporting techniques, and inspiring pupils. In the best interests of students, the accounting field, and society in general, sustainability should be included as a core module in all accounting programs (Wyness and Dalton, 2018). Adeyemi and Fagbemi (2011) also suggest that efforts should be directed at influencing the perspectives of newcomers to the profession, as well as ensuring adherence and enforcement of high ethical standards in the field. Wells (2009) indicates that, because the general people do not fully appreciate how an accountant might benefit them, it is possible that accounting will go underutilized in the future.

The majority of research have concentrated on certain aspects of the profession and audit practitioners. This study conducts a thorough assessment of the features discovered in the research of Espinosa-Pike et al. (2021), which are classified into three sections: auditing profession, auditor's work, and professional auditor. The "auditing career" category relates to the chances for

professional growth that the career provides, as well as the problems that individuals face in obtaining the auditing profession. The "auditors' job" examines auditors' perceptions of the tasks and initiatives they conduct while performing their duties. Lastly, by integrating information about auditors themselves, this research attempts to quantify auditors' image or stereotypes.

1.2 Statement of the Problem

In the realm of auditing, existing research has delved into various facets influencing auditors' performance, encompassing factors such as independence, experience, and competence (Eviana, 2019). However, a conspicuous void resides in the scholarly landscape concerning the nuanced perceptions of auditors among undergraduate business students in the socio-political context of Ghana. While international studies from countries like Malaysia and Spain have shed light on diverse stereotypes, these findings lack applicability within the unique socio-cultural framework of Ghana (Samsuri et al., 2016; Espinosa-Pike et al., 2021).

This research problem centers on the intricate relationship between students' academic training, their comprehension of the auditing profession, and the resultant perceptions of auditors' careers, work, and professional image. Despite previous studies outlining influential factors such as motivation, interest, and salary scale, a gap exists in understanding these perceptions within the specific socio-political dynamics of Ghana (Samsuri et al., 2016). This lacuna is particularly critical considering Ghana's emphasis on undergraduate education as the primary avenue into the auditing profession, where the viewpoints of aspiring auditors significantly impact the future trajectory of the auditing field within the country.

This study seeks to address this gap by conducting a comprehensive investigation into the perceptions of auditing among Ghanaian undergraduate business students. The research problem comprises three distinctive yet interconnected categories: the auditing career, auditors' job, and auditors' image. The first category, the auditing career, aims to uncover the perceived opportunities for professional growth within the auditing domain while delineating the challenges and incentives influencing students' choices to pursue a career in auditing. This exploration will provide crucial insights into the perceived barriers and motivations driving students' career decisions within the auditing profession.

The second category, auditors' job, delves into the nuanced perceptions of students regarding the tasks, complexities, responsibilities, and rewards associated with auditing work. By dissecting the intricacies of auditors' daily responsibilities, this category intends to offer a granular understanding of students' perceptions concerning the practical aspects of the auditing profession. These insights are vital for comprehending the alignment between students' expectations and the actual demands of the profession.

Lastly, the third category, auditors' image, focuses on quantifying and analyzing the stereotypes associated with auditors among Ghanaian undergraduate business students. Stereotypes wield considerable influence over public opinion, and deciphering these perceptions is instrumental in debunking myths and understanding the factors shaping auditors' societal image.

The significance of this research extends beyond the immediate academic sphere. Auditing stands as a linchpin in ensuring financial transparency, corporate governance, and accountability within Ghana's burgeoning economy. Therefore, deciphering the perceptions of the nation's future auditors hold profound implications for the integrity and efficacy of the auditing profession.

Furthermore, within the Ghanaian socio-political context, where unique cultural factors mould perceptions, this study offers a nuanced perspective crucial for guiding policy decisions, shaping educational curricula, and informing industry practices.

1.3 Objectives of the study

1.3.1 Main Objective:

The main objective of the study is to examine undergraduate business students' perceptions of auditors, their career, and their work.

1.3.2 Specific Objectives:

This research study will look at the following specific objectives:

1. To examine how knowledge of the auditing profession (career, work, and auditors' image) influences the perception of it.
2. To examine how the perception of auditors and the auditing profession is influenced by having relatives or friends who work as auditors.
3. To evaluate whether there is a causal relationship between friends and relations as main sources of information on auditing and the perception of the auditing profession.
4. To examine how the media as the main source of auditing information affect the perception of the audit profession.
5. To examine whether there is a causal relationship between academic training as the main source of information on auditing and the perception of the auditing profession
6. To examine how the high satisfaction with the first accounting course influences the perception of the auditing profession.

7. To examine whether there is a causal relationship between the pursuit of an auditing course and the perception of the auditing profession.

1.4 Research Questions

The study seeks to find answers to the following research questions:

1. Does knowledge of auditing affect the perception of the auditing profession?
2. Does having relatives or friends who are auditors impact the perception of the auditing profession?
3. Does the perception of the auditing profession influenced by having relatives or friends as the main sources of information on the profession?
4. How do the media as the main source of auditing information affect the perception of the auditing profession?
5. How does academic training as the main source of auditing information affect the perception of the auditing profession?
6. How does high satisfaction with the first accounting course affect the perception of the auditing profession?
7. How does the pursuit of the auditing course affect the perception of the auditing profession?

1.5 Significance of the study

This study will make a significant contribution to the existing literature on accountants' stereotypes by focusing on the image of auditors by undergraduate business students and the factors that influence their perceptions.

Regulators, government, and the executive leadership of the accounting profession will benefit from the findings of this study. It will contribute to existing discussions on the current issues of auditors' stereotypes and most critically provide some guidance on what may be done to improve the stereotypes about the accounting profession.

1.6 Delimitation/scope of the studies

The primary focus of this thesis is on the undergraduate business students' perception of auditing: the impact of knowledge and proximity on auditors' stereotypes. The scope of this study is limited to undergraduate business students in the universities in Ghana. It is, however, based on prior research that established the existence of auditor's stereotypes. As a result, this thesis was conducted to determine whether factors such as knowledge and its source (relatives or friends, media, first accounting course, academic training) and proximity influence undergraduate business students perception of auditing. As the survey participants were students enrolled in the universities, their perceptions of the auditing and auditors is limited to Ghana. In addition, the theoretical framework was narrowed to include only those aspects that are relevant to the research.

1.7 Organization of the study

This study is presented in five chapters. Chapter one presents the background to the study, statement of the research problem, research objectives, and research questions, Significance of the study, Scope of the study, and review of the methodology and limitations of the study.

Chapter two reviewed the literature on the theories on stereotypes and their impact on auditors as well as the empirical review of the perception of business students of auditing and the variables that influence auditors' stereotypes.

Chapter three, this chapter presented the methods that were adopted to carry out the study. Chapter four presented the findings of the research and concludes with chapter five which presented the findings, conclusions, recommendations, and suggestions for future research activities.



CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

On the topic of undergraduate business students' perceptions of auditing: the impact of knowledge and proximity on auditors' stereotypes, this chapter provides a summary of the theoretical and empirical evidence. It is critical to provide an overview of the existing body of knowledge on the subject as well as some of the most essential guiding theories. Previously published scholarly work will serve as a foundation and backdrop for this current study by exposing the gaps that have arisen because of the necessity for this research. The key themes of the literature review dealt with the auditor stereotype, students' perception of auditing, and the factors influencing the auditor stereotype which looks at knowledge and its sources, which include family relations, the media, academic training, the first accounting course, the auditing course, and family members or friends who work as auditors.

2.2 Theoretical Literature

2.2.1 Attribution Theory

Attribution theory, originating from Fritz Heider, examines behavior by considering its causes, emphasizing the significant role interpretations play in shaping reactions to actions (Eviana, 2019). It distinguishes between internal factors (like attitude, skill, self-perception, and motivation) and external factors (such as social circumstances, others' opinions, and societal values) influencing behavior (Eviana, 2019). Manusov and Spitzberg (2008) highlight that attributions involve both internal (mental processes) and external (verbal communication) evaluations of one's own and others' actions.

In the context of this study, attribution theory proves pivotal as it aligns with the research objective of investigating the factors influencing undergraduate students' perceptions of the auditing profession. By examining both internal and external attributions, the study delve into the intricate causes shaping students' attitudes towards auditors, providing a nuanced understanding of the underlying psychological processes.

In this study, Attribution theory, rooted in Fritz Heider's work, serves as a fundamental framework aligning with multiple research objectives exploring undergraduate students' perceptions of the auditing profession. The theory's distinction between internal factors, such as attitudes and self-perception, and external factors like social circumstances and media influence, corresponds seamlessly with the diverse objectives. Firstly, it provides a lens to investigate how students' internal attributions, such as attitudes and self-perception, influence their understanding of the auditing profession, addressing Objective 1. Additionally, in examining the impact of friends and relatives (Objective 2) and media (Objective 4) as external sources. Attribution theory elucidates the external attributions, highlighting the influence of societal values and opinions propagated through these channels. Objective 3, delving into the causal relationship between external sources and perceptions, aligns with the theory's focus on external evaluations. Moreover, concerning academic training (Objective 5), the theory's internal attributions become pivotal, shedding light on how students' internal evaluations shaped by education influence their perceptions. Lastly, exploring students' satisfaction levels from their first accounting course (Objective 6) delves into internal attributions, emphasizing how positive internal evaluations can mould perceptions of the auditing profession. Therefore, Attribution theory proves instrumental in comprehensively understanding the intricate psychological processes underpinning students' attitudes towards auditors, providing a cohesive framework for this multifaceted study

2.2.2 Stereotype Theory

Lippman (1922) was the first to use the term "stereotype" to describe the usual image that immediately springs to mind while contemplating about a specific social group. Stereotypes communicate impressions about the characteristics of the referred group as well as information about other variables such as social responsibilities and the extent to which members of the group share certain characteristics (Espinosa-Pike et al, 2021). Stereotypes are a type of mental shortcut that we use to obtain information rapidly and easily. Stereotypes are viewed as a heuristic that assists us to simplify our surroundings from a cognitive standpoint. Stereotypes can unintentionally lead to biased judgments and discriminatory conduct (Benda, 2012). The impact of stereotypes and prejudice on members of stigmatized groups is usually the focus of research on the stereotyping process from the target's perspective. It is critical to remember that in real-life social interactions, both persons play the roles of perspectives and targets.

External members who seek to learn more about or participate in these groups are triggered by stereotypes of professional vocations, which elicit feelings and prompt judgments from them, allowing them to attract or even eject these agents. In a research, Richardson et al. (2015), the mere fact that someone belongs to a group is sufficient to manifest a judgment originating from the traits associated with the category. Tonin et al., (2020) indicate that stereotypes are qualities and ideas used to simplify complicated attributes and personalities. Career stereotypes produce emotions and external agents appraise them. Social Identity Theory considers stereotyping and its impact on people. Stereotypes can have harmful consequences, particularly for those who belong to marginalized communities. Intergroup social connections that are meaningful provide opportunities to mitigate the detrimental effects that prejudice and stereotypes have on persons from diverse ethical, racial, and socioeconomic backgrounds (Benda, 2012). Espinosa-Pike et al., (2021) find that stereotypes play an important role in determining the appeal of a career.

Stereotypes play an important role in the formation of public attitudes and are important in the selection of people who wish to become a part of the profession. Researchers want to know how stereotypes work as cognitive models of social classes and how certain cognitive structures impact executive function, social perception, interpersonal and intergroup behaviour.

The Stereotype Theory serves as a fundamental theoretical framework in examining the multifaceted objectives related to undergraduate business students' perceptions of the auditing profession. Stereotypes, acting as cognitive shortcuts, simplify intricate attributes and personalities, making them pivotal in understanding how knowledge about the auditing profession influences perceptions (Objective 1). Furthermore, as stereotypes are shaped through social interactions, investigating how perceptions are influenced by friends and relatives working as auditors (Objective 2) aligns with the social nature of these cognitive models. Additionally, exploring the causal relationship between external sources (friends, relatives, and media) and their impact on stereotypes and perceptions (Objectives 3 and 4) offers insights into how external influences mould these cognitive structures. Internally, academic training plays a vital role in shaping self-perception and attitudes; thus, examining how it influences perceptions aligns with the internal attributions of stereotypes (Objective 5). Moreover, understanding how internal evaluations, such as satisfaction, influence perceptions (Objective 6) demonstrates the internal aspects of stereotypes and attitudes. In essence, the Stereotype Theory provides a comprehensive framework to dissect both internal and external attributions, allowing for a nuanced exploration of the cognitive processes underpinning students' attitudes towards auditors. Through this theoretical lens, the study aims to unravel the complexities of students' perceptions, shedding light on the social dynamics that shape their attitudes toward the auditing profession.

Given the above-mentioned theories, this study is underpinned by the stereotype theory. The study seeks to examine the perception of undergraduate business students on auditors' stereotype.

2.3 Empirical Review

2.3.1 Stereotyping

Stereotyping comes from the word stereotype, which refers to overgeneralizations that are efficient in terms of cognitive efficiency. For example, presuming that a construction worker is a man would be correct more than 95 percent of the time in this situation. Stereotypes are used as time-saving heuristics to enlighten individuals about groups of people without requiring them to devote excessive time and energy to their research (Barker, 2020).

Lippman (1922) was the first to use the term "stereotype" to describe the usual image that immediately springs to mind whenever contemplating about a specific social group. Stereotypes communicate impressions about the characteristics of the referred group as well as facts about other variables such as social responsibilities and the extent to which members of the group share certain characteristics (Espinosa-Pike et al, 2021). Stereotypes serve to portray a profession's public image in the public eye. During the formation of a public attitude, stereotypes play a significant role.

Stereotyping has three components. Individuals in the first category can be distinguished from the rest of society by their nationality, gender, or vocation. Second, members of a group have extra stereotyped characteristics. When a person is identified as belonging to a certain group, society

assigns that person the stereotyped features of that group (Baxter and Kavanagh, 2012). Accounting stereotypes have been identified as a major contributing cause to the reduction in the number of students selecting accounting as a course major in schools (Bekoe et al., 2018). “The stereotypical image is poor with accountants appearing in the popular media as either the object of satire or the criminally inclined expert who deceives the public for self-gain” (Richardson et al 2015, p28).

The accountant stereotypes perpetuate undesirable behaviors and qualities that can affect both internal and external perceptions of the professional class, influencing public opinion and how society regards the accounting professional. Many scholars believe that stereotypes can have a positive, negative, or neutral valence, depending on their context. Positive preconceptions can have unintended and bad repercussions on individuals. To be aware of a stereotype, one does not have to agree with it or support it (Baker, 2020; Tonin et al., 2020; Richardson et al 2015).

Auditor stereotypes reflect the overall view that society has about auditors. Specifically, the perception of auditors among Slovene students is investigated and revealed that auditors are seen as being extremely conscientious, emotionally stable, and even more interestingly, more open-minded than the general public (Zdolsek, 2013).

According to Benda (2012), there are four methods we may reduce the influence of our preconceptions and prejudices: contact, bookkeeping, classification, and altering our attributions. The study suggests that variety is at the heart of these solutions, and it is especially crucial for members of the majority group because it reduces prejudice and stereotypes.

It is against the above analysis that informed this researcher to use the stereotype theory and the attribution theory for the study which seeks to interrogate the perceptions of undergraduate business students on the auditing profession.

2.3.2 Undergraduate Business Students' Perception of auditing

Perceptions are intuitively formed first thoughts and feelings, attributions, and understandings about persons and/or groups. Perceptions are frequently created based on stereotypes, which are discriminatory social prejudices formed towards a person or a group of individuals or groups of individuals (Nga and Mun, 2013).

Numerous studies on stereotype of the accountant professional have been undertaken, and in general, his reputation has not been particularly pleasant, because stereotyping implies that his work is useless and that accountants are monotonous, meticulous, rigid, and tiresome people (Miranda, Leal, Medeiros and Lemes, 2015). They indicate that professional stereotypes can have an impact on a person's decision to pursue a particular profession, particularly among teenagers. Tradition has it that accounting is a male-dominated profession that is conservative and relatively unbending.

According to Espinosa-Pike et al. (2021), the accounting profession has used a number of transformation strategies to retain a favourable image in the eyes of its stakeholders. Any erroneous or negative views students have about auditing will almost certainly have a negative impact on their interest in studying accounting. Firms in the accounting industry are attempting to reverse their poor public perception by controlling their image

The majority of first-year university students still fit the stereotype of the "conventional accountant" or "bean counter." Accounting majors, on the other hand, consider accounting is less dull and more exciting than non-accounting majors. Their findings show that efforts to improve accounting's image in the eyes of students have thus far been unsuccessful (Baxter et al, 2012).

In contrast to the majority of current material, accounting students in Ghana have a good impression of the accounting profession. The findings demonstrate that gender has an impact on the perception of both graduate and undergraduate accounting students (Mbawuni, 2015).

Laksmi and Al Hafis (2019) find that financial incentives, professional recognition, labour market concerns, and professional training all have a favorable impact on accounting students' desire in pursuing a career as an independent public accountant. The findings also show that factors such as the working environment, societal values, and personality have little effect on accounting students' desire in pursuing a career as a public accountant.

Firdaus, Widyarini, and Mustika (2019) suggest that good learning environments can foster positive perceptions among accounting students, and this positive view can have an impact on their readiness for the challenges that lie ahead in their professional lives. According to the findings of the research, the creation of a learning environment that promotes the acquisition of satisfying quality accounting information can have a significant impact on the academic performance of accounting students.

Miranda, Leal, Medeiros, and Lemes (2015) findings revealed that college applicants do not hold accounting professionals in a negative light when it comes to the variables investigated in the study, which were as follows: "creativity," "dedication to studies," "teamwork," "communication," "leadership," "risk propensity," and "ethics." They firmly believe that the stereotype has no impact on the career choices of people who are preparing themselves to enter higher education institutions. Mbawuni et al. (2015) in their study in Ghana reveal that there is a statistically significant relationship between students' knowledge of professional accounting backgrounds and their decision to pursue a career as public accountants. Also discovered was a significant increase in the

number of students who agreed to become public accountants among those who admitted to knowing professional accounting when compared to those who denied knowledge of it.

2.3.3 Factors Influencing the Auditor Stereotype

Pujiningsih (2020) in a study finds that factors such as family and closest friends, financial reward/salary, passion, personality, and work chances all have a substantial impact on accounting students' decision to become a professional accountant in the future. Aspects such as location, amount of expertise, and source of information about the field can all impact the nature of the connections that other organizations have with the stereotyped group, as well as their perceptions of it. Formal education is one of the most important sources of stereotypes among students, since lecturers may project a specific picture of a given profession into the minds of their pupils (Espinosa-Pike et al., 2021; Navallas et al., 2017; Richardson *et al.*, 2015).

Wells (2009) concludes in a study that, accounting students were more resistant to change in perception than non-accounting students because they understood the subject as a bookkeeping function and that, the high school curriculum also influenced people's perceptions of the profession.

2.3.4 Knowledge and its Sources

Researchers Mbawuni and Nimako (2015) have suggested that Knowledge of the accounting field is defined as knowledge gained by students through education, training, and work experience in the field of accounting. They conclude that in general, it is a well-established fact that the level of knowledge and skills attained by students in a discipline has an impact on their decision about which profession to pursue. This is because knowledge is essential for the effective performance of a job in life.

Aryanti and Adhariani (2020) state that, education in college, for example, can provide students with the necessary accounting skills and professional knowledge, as well as information about the development of the business world, which is necessary for success in the accounting field. As a result, accounting study programs should, in the ideal case, provide relevant educational services that encourage students to pursue accounting careers and enable them to compete in the global marketplace.

2.3.5 The Media

Using a variety of visual and print media, researchers have explored stereotypical attitudes about accounting professionals. Accountants are portrayed as lifeless, shallow, inert, and aloof in popular culture; they are sometimes referred to as the 'bean counter.' Accountants have long been linked with desirable and valuable characteristics such as integrity and honesty, to name a couple. There is no specific picture that is considered to be more correct than the others; they are all impressions that have been developed and perpetuated by the mass media, which displays popular representations of the accounting profession in popular culture (Carnegie and Napier, 2009; Richardson *et al.*, 2015; Espinosa-Pike et al, 2021).

Richardson *et al.* (2015) in research find that, in general, film depictions of accountants promote unfavorable perceptions about accountants by accentuating nerdish, funny, or cunning features and that, it is bad for the accounting profession because it is undoubtedly modern culture's most influential medium.

The verbal and visual representations of accountants produced not just by accountants but also by the press influence the public's impression of the accounting profession and its practitioners' validity (Carnegie et al., 2009). This, the current research seeks among its objectives to interrogated this.

Arquero and Fernández-Polvillo (2019) in a study about Accounting Stereotypes, business and accounting students' motivations and perceptions of accounting finds that, the role of today's accountant has evolved to include a set of tasks that require much more than technical knowledge from future professionals. At the same time that professional demands are increasing, there is a perception that entry-level students are of poor quality. The origin of this divergence according to some authors is the students' misunderstanding of the real tasks an accountant must perform and the skills required for them. As a result, some students' perceptions of accounting are likely to be stereotyped: boring, precise, and standards-oriented and this image appears to be the result of, and reinforced by, the media stereotype (films and TV shows).

2.3.6 Academic Training

Espinosa-Pike et al., (2021) analyze the auditing career, auditing work, and auditors' image, finding that formal education has an effect on stereotypes and that the accounting curriculum can be used to improve them.

In a research conducted by Navallas et al. (2017) , auditors' stereotypes can be improved when students participate and get closer to the profession. In the study, students think auditors are more outgoing than normal. They are highly friendly, don't like being alone and like the company of others, are more thrilled and excitement seekers than normal, and have more leadership qualities.

Aryanti and Adhariani (2020) explain that education in college, for example, can provide students with the necessary accounting skills and professional knowledge, as well as information about the development of the business world, which they will need in the future. As a result, accounting

study programs should strive to provide students with relevant educational services that will encourage them to pursue accounting careers and enable them to compete in the global economy.

Mbawuni et al. (2015) in their study in Ghana reveal that, there is a statistically significant relationship between students' knowledge of professional accounting backgrounds and their decision to pursue a career as public accountants. Also discovered was a significant increase in the number of students who agreed to become public accountants among those who admitted to having knowledge of professional accounting when compared to those who denied having knowledge of professional accounting. These among other issues are investigated by this study.

2.3.7 First Accounting Course

The accounting course in the first year is a crucial foundation for future academic achievement. Students should find the topics presented and the instructional approaches used to be relevant and beneficial. According to the AECC, a user perspective, rather than a preparer perspective, will benefit the most students (Tickell, 2012). The study investigated students' perceptions of the first undergraduate accounting course they took. It concludes that, comparing the AFM cohort to its OBM counterpart, the AFM cohort has much higher positive sentiments toward the accountancy course and that it is difficult establishing a first accounting course that is appealing to both accounting and non-accounting students (Tickell, 2012).

Dauost (2019) in a study about undergraduate students in Canada find that, several factors influence their decision to pursue a degree in accounting, including their interest in the field and the satisfaction they derive from their accounting courses. Massa and Karlsson (2018) also

determine that, students with no interest in accounting and the belief that accounting is boring were more likely not to choose the profession than those who had a personal interest in the profession. Massa and Karlsson (2018) suggest that students with no interest in accounting and the belief that accounting is boring were more likely not to choose the profession than those who had a personal interest in the profession.

An investigation conducted by Samsuri et al. (2016) revealed that the majority of Malaysian students picked the accounting profession as a result of the knowledge they obtained from their surroundings. Furthermore, according to the findings of this study, undergraduate students are familiar with the chosen profession because it was thoroughly introduced to them at college.

According to Bekoe et al. (2018), students who have knowledge regarding accounting in senior high school and those who plan to seek professional accounting credentials in the future have a more favourable opinion of accounting than their counterparts. The data also imply that students' interests, as well as the impact of other comparable organizations, are major indicators of students' propensity to undertake an accounting profession.

Arquero and Fernández-Polvillo (2019) investigated (I) the perceptions of entry-level accounting students about accounting, (II) the underlying motives for these perceptions, and (III) the relationships between these motives and the perceptions. The sample consists of first-year students enrolled in the relevant accounting degrees (finance & accounting, and business administration) at the Universidad de Sevilla. The findings indicated that students do not have strongly stereotyped view of the area, but that external motivation is still the most powerful source of motivation in this situation.

2.3.8 Auditing Course

Students' perceptions of stereotypes about the auditing profession are influenced by their exposure to more information about it, so the industry could take advantage of this by offering auditing courses at universities. Students' perceptions of auditors and the work they do could be improved as a result of taking these courses, increasing interest in the field (Espinosa-Pike et al., 2021).

Kumari, Ajward, and Dissabandara (2017) in their findings indicate that students who have completed an advanced auditing course have increased their knowledge and awareness, which has resulted in the disappearance of an audit expectation gap. They also indicate that audit education has the potential to reduce such a gap in the future. Those who attended a basic auditing course, on the other hand, did not demonstrate any differences.

Popal and Daabas (2017) in a study about the expectation gap in the auditing profession among university business administration students at Kristiantad University conclude that a greater number of students who chose to specialize in accounting and auditing had a more in-depth understanding of the auditing profession than students who chose to specialize in banking and finance or international marketing. Furthermore, the year in which the students are enrolled and the track that they have chosen to have an impact on their expectations and perceptions of the auditing field.

2.3.9 Family Relations and Friends

Espinosa-Pike et al. (2021) indicate that, knowing an auditor can cause people to form an image or stereotype of the profession. A relative or friend who works as an auditor may find themselves in this situation. Direct contact with an auditor can provide a wealth of information about the auditor's work as well as his or her characteristics. As a result, an image or stereotype is created based on the prototype, with the assumption that this professional is representative of all auditors.

According to Richardson et al. (2015), where direct relationships are established with members of a group, the stereotype of that group will emerge around their specific exemplar traits (physical and attitudinal). When an individual has no immediate or regular interaction with the profession, the stereotype develops through social and cultural transmission (e.g. people, institutions, media, etc.). This indicates that relatives, program teachers, and other referent groups have a significant impact on pupils (Bekoe et al., 2018; Richardson et al., 2015). According to Bekoe et al. (2018), relatives, program teachers, and other referent groups have a significant influence on students' aspirations to continue a profession in the accounting profession following graduation.

2.3.10 Impact of proximity

According to the proximity concept, elements that are near together seem to be more linked than those that are farther apart. Proximity is so potent that it overpowers colour, form, and other qualities that could distinguish a collection of things. In research on investigating auditor stereotypes: the perspective of undergraduate students in Spain, Navallas et al. (2017) unearthed that some perceptions transformed as students found that auditors are more accommodating and willing to collaborate with others than they expected, as well as more self-effacing than they viewed, after shadowing them in an activity as auditors for a day. They conclude generally students believed that auditors were more open to new experiences than the average person when they got closure to the auditors' work in the shadow activity. They have an open mind and are intellectually curious, and they are perceived as being open to new experiences.

2.4 An Overview of the Auditing Profession: Statutory framework for accounting and auditing in Ghana

The role of the auditor is particularly important in order to maintain market confidence as well as economic and financial stability. In order to meet this requirement, the professional activity of the auditor has been classified as one of public interest (Navallas et al., 2017).

Ghana's corporate financial reporting, accounting, and auditing obligations are governed by the Companies Act, (Act 992), 2019 as amended to Act 179, 1963. The Act stipulates the processes to be followed in the compilation and dissemination of financial statements and establishes a legal basis for the standards developed in this respect by the Institute of Chartered Accountants (ICA) Ghana.

The auditing profession in Ghana, like that of other civil law nations, is characterised by a high level of legalism; the Ghanaian auditing profession is subject to highly severe laws and ensuring compliance. It is heavily regulated by the Institute of Chartered Accountants (ICA) Ghana. The ICAG was established by an Act of parliament, Act 170, in 1963. The ICAG is the professional accounting body in charge of regulating the accounting profession in Ghana. Its members operate in a variety of economic sectors, including public services, accounting companies, industry, and education, as well as other public and private sector organizations where finances must be managed successfully and efficiently.

The accounting and auditing profession has remained one the most enviable profession in Ghana on till recently where some auditing firm; J Mills Lamptey, PKF, Morrison and Associate, Deloitte and Touché, and EY Associates, misconducted themselves which contributed to the banking sector crisis. This led to the collapsed of seven banks; Royal Bank, Unibank, Construction Bank, Capital Bank, Beige Bank, Sovereign Bank and UT Bank in Ghana, increasing the expectation gap on the auditors' role and their negative public perception (Graphic Online, 2017 and 2018). As a result The Bank of Ghana (2017 and 2018) through a Purchase and Assumption Agreement, GCB Limited purchased the good assets of UT Bank and Capital Bank, and the remaining banks were placed into receivership. The Consolidated Bank Ghana was formed as a result of the consolidation of the five banks (CBG).

As a result of the numerous controversies involving audit companies in Ghana, the ICAG contemplated numerous harsh actions against these businesses in order to enhance audit quality in compliance with the Accountancy Act 1963. (Act170). Furthermore, ICAG has begun to increase its exposure among university students, with various events planned to bring the auditing and accounting professions closer to the university populations in Ghana. Many Ghanaian institutions host a variety of extracurricular events, such as unique lectures by genuine business executives, seminars, and workshops on new auditing standards. Finally, the goal of many of these events is to provide students with the opportunity to plan their future employment (Stevenson and Clegg, 2012). Because the bulk of these exercises are not formal, students can select if they wish to develop extra skills for their career.

Many ICAG members cooperate with national and international organizations in other jurisdictions. Given that its members are the only people recognized under the Companies Act, 2019, (Act 992) who can openly practice auditing in Ghana. The ICAG's professional qualification is the foundation for a career in auditing and accounting practices in Ghana.

According to Richard et al., (nd), the second review in 2014 on the Observance of Standards and Codes in Accounting and Auditing (ROSC A & A) discloses that Ghana has made significant progress in reinforcing the foundations of financial statements ever since the previous review in 2004. The study also concludes that the accounting profession has enhanced as a result of replicating agreements with the Institute of Chartered Accountants of England and Wales (ICAEW) and the Institute of Chartered Accountants of Ghana (ICAG) (ICAG). The research also demonstrates that ICAG's Continual Professional Development (CPD) to its members has greatly improved.

According to the Companies Act, 2019, (Act 992), the ICAG is also the standard-setter for auditing in Ghana, and adopted ISA issued by the International Auditing Standards Board (IAASB). The set standards are aimed at improving resource allocation and contracting efficiency. Auditing is highly valued for its capacity to give independent assessment of accounting information's trustworthiness. Auditing's ability to add value is growing in importance as the complexity of business transactions and accounting standards continues to rise. Both auditors and their clients are now faced with a fundamentally different audit market landscape as a result of changes of unprecedented magnitude that have occurred in recent years (Donovan, Frankel, Lee, Martin and Seo, 2014).

As of 9th June 2021, there are total of 329 accounting firms licensed and in good standing with the Institute of Chartered Accountants (ICAG) (<https://yellgh.com/chartered-accountants-in-ghana-icag-licensed-firms-2021>). According to the ICAG Annual Report, 2020, a total of six hundred and eighty (680) new members were also admitted. Members in good standing in 2020 stood at five thousand four hundred forty-eight (5,448). This is very critical for the current research since it will help the researcher to contextualize the issues under study very well and making the finding more reliable.

A solid education, training, and continuous professional development are critical components for ensuring a steady supply of highly qualified accountants for Ghana's various industries. According to researchers, the accounting profession's revolution is dependent on education and training. Olivia Kirtley, President of the Federation of Accountants, agreed with this viewpoint (Richard et al., nd).

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CHAPTER THREE

METHODOLOGY

3.0 Introduction

In this chapter, the research design and the methodology were used to carry out the research are outlined, and this outline focused on the research design, the population of the study, sampling technique, data collection procedure, and method of data analysis.

3.1 Research Philosophy

This study was based on a positivist approach where the study approached the responses of the respondent in an objective manner relative to the subjective nature of the interpretivist philosophical assumption. Positivist research philosophy is chosen for its commitment to objectivity, impartiality, and the application of scientific methods to social research (Bryman, 2015). By emphasizing quantitative data and statistical analysis, positivism allows researchers to identify patterns, correlations, and causal relationships within observable phenomena. This approach not only ensures clarity and precision in research but also enables the development of general laws and theories with predictive power (Creswell, (2014).

3.2 Research Design

The research design used for the study was shaped by the topic and the objectives of the study. Essentially, the research design is the plan and strategy that researchers use to achieve the objectives and goals of their research project. The cross-sectional design, also known as the survey design, was for this thesis.

The cross-sectional design is the method of collecting information on more than one particular instance (usually a large number of cases) and at a singular time point to gather a body of

quantitative or quantifiable data in connection with two or more variables (usually a large number of variables), which is then carefully analysed patterns of association (Bryman and Bell; 2015, p.62).

Though there are two approaches available for use that is, qualitative and quantitative methods, the study adopted the quantitative approach, whereby a questionnaire was filled by a sample of the undergraduate business students in seven public universities offering accounting, finance, and economics programs.

A study by Caglio and Cameran (2017) on the perception of the younger generation on accountant's ethic, made use of data collected through a survey on accountants born after 1980. Espinosa-Pike et al., (2021) in their recent study examined undergraduate business students' perception of auditing through a survey questionnaire. In their investigation of the influence of incentive-based compensation on internal auditors' views of objectivity, Mohd et al. (2015) took a similar technique. As a result, there are legitimate grounds and justification for using a questionnaire to conduct quantitative research to obtain perceptions of undergraduate business students on auditor's stereotypes, and the impact of proximity and knowledge.

Among the primary benefits of such a strategy are the many biographical profiles from which data may be drawn. This aids in the development of valid reasons for generalisation of outcomes, hence informing future policy decisions by regulators. A downside of this strategy is the absence of a human touch; respondents complete the questionnaire remotely, making it impossible to verify the legitimacy of replies.

3.3 Population of the study

The population for this research study should be members who are qualified for the criterion set out for the study (Alvi, 2016). According to Creswell (2013), the population for the study refers to individuals who share the same characteristics. The Population of the study was made up of undergraduate business students in the public universities that offer accounting, auditing and economics programs in the country. These individuals spread throughout the country in the various public universities that operated over decades of their existence.

A sample of this population was chosen for the study. Two factors influenced the selection of this sample. First and foremost, they represented the new generation of consumers who are now moving through the market. As a second factor, these individuals might already have certain information or preconceived notions about what auditors are or what they perform, therefore, study necessitates a sample that comprises persons with diverse perspectives on the auditing profession. This was considered based on previous research conducted by Espinosa-Pike, et al., (2021) on undergraduate business students' perception of auditing. Students in the sample were pursuing degrees in accounting, auditing, and economics.

3.4 Sampling Technique

As previously stated, this study employed a quantitative research methodology. When the population of the research is huge, and resources are insufficient to reach all of the individual units in the population, sampling becomes the right option. According to Creswell (2013), a sample is a subset of the population on which the research study concentrates. Probability sampling is a type of random selection in which every unit in the population has an equal probability of being chosen. This is a rigorous sampling method in which a representative sample of the population is selected (Cresswell, 2013).

From the population described above, a sample is drawn from undergraduate business students from the seven public universities offering business and economics courses. The Universities include the University of Ghana Business School, Kwame Nkrumah University of Science and Technology Business School, Ghana Institute of Management and Public Administration (GIMPA), University of Professional Studies, Accra (UPSA), University for Development Studies Business School, University of Cape Coast Business School, and the University of Education, Winneba Business School.

3.5 Sample Size

An essential part of sampling is selecting an adequate sample size. This study's sample size was determined by fundamental concepts such as the need of choosing the biggest feasible sample to minimise sampling error (Cresswell, 2013). Sample size formulae are one method for estimating sample size (Cresswell, 2013). This removes the guesswork from calculating sample size and, as a consequence, eliminates skew from the procedure, since it takes various, significant aspects into consideration (Cresswell, 2013). Tables may also be used by investigators to determine a suitable sample size for a study. The power analysis formula and the sampling error formula (for surveys) are two often used formulas in research to determine sample size (Cresswell, 2013). This study used the sampling error formula by Yamane (1967) for a finite population.

The sample size formula for the finite population is given by:
$$n = \frac{N}{1 + Ne^2}$$

Where: n is Sample size, N is the population size and e is the level of precision.

A 95% confidence level and $P = .5$ is assumed. An estimated population size of 26,000 is considered for this study across the seven universities offering business and economics programs.

Therefore, the sample size (n) of a finite population is:

$$n = \frac{26000}{1 + 26000 \times 0.05^2}$$

$$n=393.9393 \text{ or } n=394$$

3.6 Data Collection Instrument

Due to the nature of the study design, and the relatively larger sample size under consideration, survey questionnaires were used to collect the data from the respondents. The constructs included in the questionnaire were adapted from Espinoza-Pike et al, (2021).

3.7 Questionnaire

3.7.1 Questionnaire and Measurement of variables and Capturing of Codes

The first section of the questionnaire addressed generic questions about the respondents' attributes. Participants identified their level of audit expertise by answering if they have taken an auditing program and if they know family members or friends who serve as auditors. The survey also collected information on how much of the students' auditing knowledge comes from family or friends, the media (such as newspapers, books, movies, and social networks), and academic instruction. Students were also asked to rate their satisfaction with their initial accounting course. The poll also included a number of closed-ended questions about the auditing profession's image and perception. Previous research indicates that preconceptions of the auditing profession are caused by auditors' traits, the responsibilities engaged in their employment, and the profession itself (Richardson et al., 2015; Wells, 2019). An examination of the literature to identify variables for assessing the auditor stereotype yielded three techniques to represent distinct characteristics of the audit profession: audit profession or career, auditors' job, and the auditor himself/herself (Bekoe et al., 2018; Caglio et al., 2018; Gertsson et al., 2017; Jackling et al., 2012; Richardson et al., 2015).

As a result, the devised instrument assessed three aspects of the auditing profession: auditing as a vocation, auditors' job, and auditors' image. Auditing as a profession: This measure reflects students' attitudes toward auditing as a professional job. The instrument comprised seven items linked to the chances for professional growth that an auditing job provides, as well as those connected to the difficulties of obtaining an auditing career. These were chosen based on instruments already used in accounting and auditing scholarly articles (Gertsson et al., 2017; Espinosa-Pike, et al., 2021). Auditing work: These items intended and examined students' perceptions of the job that auditors do. This scale comprised ten things culled from past research (Bekoe et al., 2018; Jackling et al., 2012; Espinosa-Pike, et al., 2021). Image of auditors: This scale assessed students' views of auditors' images. Based on earlier research on accountant stereotypes, this measure covers 16 elements (Caglio and Cameran, 2017; Nga and Wai Mun, 2013). On a Likert scale ranging from 1 ("totally disagree") to 5 ("absolutely agree"), respondents were to indicate how much they agreed or disagreed with the assertions of the three components.

3.8 Data Collection Procedure

A pilot test was done among several groups of university students prior to the distribution of the questionnaire. When respondents in the pilot test demonstrated understanding challenges, the questionnaire was modified. The survey was sent to undergraduate students at the seven public universities' schools of Economics and Business. The questionnaire was given to students in their third and fourth years of study during the first semester of the 2021/2022 academic year. Respondents were guaranteed that their survey responses will be utilised strictly for this study and that the data gathering method was going to ensure their anonymity. During lectures, the surveys was disseminated via an online software system, and replies were gathered immediately through the programme.

3.9 Method of Data Analysis

There are various phases involved in analysing quantitative data (Cresswell., 2013). The first stage was to prepare the data for analysis, which was proceeded by the analysis (Cresswell, 2013). A frequent way for analysing data was a descriptive analysis. Inferential analysis is a more advanced type of data analysis that is used to evaluate hypotheses (Cresswell., 2013). The researcher used descriptive and inferential approaches to analyse data for this study. The replies were coded in preparation for analysis by giving scores as follows: 5 means highly agree, 4 means agree, 3 means neutral, 2 means disagree, and 1 means severely disagree. The outcomes of data analysis were then interpreted (Cresswell., 2013). At this point, the researcher was able to retell the tale by placing it in context (Anyan, 2013). Data analysis in quantitative studies is often distinguished by a high level of rigour (Venkatesh and Brown, 2013). SPSS version 28 4.0.4 was used to perform Exploratory Factor Analysis (EFA) and how the factors were relevant to explain auditing stereotypes. The factor scores were then used to perform a regression analysis to estimate the effects of the covariates on the dependent variable.

3.9.1 Descriptive statistics

Descriptive statistics was used to present empirical data in a comprehensible manner (McDaniel and Gates, 2010). Charts, graphs, diagrams, and other statistical tools are one way to present data. Another way was to use basic statistics concepts like mean, mode, median, data distribution, and dispersion (Tustin et al., 2005). These ideas helped interpret the data. The data density and dispersion imply the data range collected. From highest to lowest value, range described the distance of data collected (Shui et al., 2009). It aided in finding outliers in a dataset (Saunders et al., 2009). Outliers are data that are far from the mean. Also, the median represented middle values, the mode represented the most frequent number, and the mean represents the average value of the collected data sets. These were c-measures (Saunders et al., 2009; Aaker et al., 2011).

3.9.2 Regression analysis

Regression analysis described the causal relationship between dependent and independent variables, Bryman and Bell (2011). This type of analysis measured the impact of independent variables on dependent variables (Bryman and Bell, 2011; Aaker et al., 2011). According to Zikmund et al. (2010), one independent variable is categorized while the others are kept fixed. This was repeated for each independent variable (Zikmund et al., 2010). The dependent variable changed when the independent variable changes, indicating a linear relationship (Saunders, 2016). Values that deviate from the assumptions and extreme values on the variables are both described by Saunders (2016). Extreme values could harm the research by affecting the linearity assumption, so they were to be removed from the analysis. For broken assumptions, the variables were removed or reshaped to ensure reliable results (Saunders, 2016).

3.10 Data Reliability and Validity

The regularity and stability of the research instrument's scores were addressed by reliability (Cresswell., 2013). In theory, when the research instrument is delivered more than time, the scores should be consistent (Cresswell., 2013). A correlation coefficient was calculated to give a statistical estimate of the reliability of the questionnaire findings. Cronbach alpha was used to assess consistency (Cresswell., 2013). An alpha coefficient less than 0.6 was regarded bad, whereas one larger than or equal to 0.9 was considered outstanding. It was considered moderate if the coefficient was between 0.6 and 0.7. (Saunders et al., 2009).

CHAPTER FOUR

ANALYSIS AND PRESENTATION FINDINGS

4.1 Introduction

This chapter introduces the analytical results from the data collected from the various universities across the country on undergraduate business students' perception of auditing: Impact knowledge and proximity on auditors' stereotypes. This section presents results in the form of tables derived from the analysis. These tables highlight on basic descriptive statistics of the respondents and inferential statistical result that aided at properly interpreting the outcome of the study on the perception of business student of auditing. Finally, a brief discussion of findings is made made to throw more light into the findings s of the study.

4.2 Analysis of Demographic Characteristics

The demographic characteristics of the study consist of respondents' gender, programmes offered at the university, academic year, the nature of how auditing is integrated into the programme and the proximity of friends or family who are auditors. Below is the interpretation of the respondents' demographic characteristics.

Table 4. 1 Demographic Characteristics

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

Source: Data Collection, 2022

Table 4.1 above shows that demographic features of the respondents used in the data collection. In terms of gender, males constitute 72.1% of the entire sample while females constituted 27.9% of the entire sample. This gives an indication that the proportion of males outnumber that of females in the business department across business school in Ghana. 52.3% of the respondents happened to be offering business administration with specialization such as accounting, finance, management, human resource management, marketing and logistics and supply chain management. On the other hand, the 47.7% of others consisted of students in the business school but were offering courses apart from business administration such as computerized accounting, bachelor of commerce/ HR, Management, Finance. The programmes of respondents are a good representation of the study's direction to identify their perception on auditing in terms of knowledge and career. To ascertain whether these respondents' have appreciation of the auditing course, they were asked if auditing was optional, compulsory or they did not enrol. 215 respondents

constituting 62.5% declared that the auditing course was an optional course for them. On the other hand, 113 (32.8%) claimed auditing is a compulsory course they take or might have taken in the past semester. 16 (4.7%) student respondents averred that they are not enrolled in studying auditing as a course. Majority of the respondents have a level of knowledge on auditing as a course they are understudying or might have studied in the past. 34.6% (119) of the total respondents claimed to have family members or friends who are auditors. On the other hand, 65.4% did not have family members or friends who are auditors. Respondents who family members or friends are auditors are likely to have a better perception of auditors than respondents who do not have any family or friend affiliation to auditors.

4.3 Descriptive Statistics and Summary of Factor Loadings

A post data collection analysis test was made to determine the extent to which the indicators fit into each construct. To check this, Harman's Single Factor Test was conducted to verify the degree of common method variance prevails in the data collected. The outcome of the test revealed that many factors account for most of the variance. Hence, the data was free from the problem of common method bias.

Furthermore, to identify the most important traits that account for an auditor's work, the study adopted an exploratory factor analysis to make sure that each and every indicator used were duly loading adequately under their appropriate factors or constructs. To also ensure construct reliability, Kaiser- Meyer-Oklin (KMO) was tested to ascertain the adequacy of the sample while Barlett's test of sphericity was conducted to making sure that the data from respondents used were a ready for factor analysis.

Table 4. 2 Audit Career (Summary of Factor Loading)

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

Table 4.2 is a highlight of both the descriptive statistics and the factor loading result of the data collected on Auditors' Career. In extracting the loadings for factor analysis, the principal component analysis was adopted using promax rotation. The Barlett test of sphericity as well as the Kaizer-Meyer-Oklin result measure of sampling adequacy proved that the data was perfect for factor analysis. The Bartlett Test of Sphericity showed a value of 771.360 (0.000) and a KMO of 0.789 (See Appendix Two for result). The result revealed that two factors emanated from the CFA with individual factor loading greater than 0.50. For all the factor loading, none of the indicators had a cross loading value greater than 0.40. Both factors had a total variance explaining 71.34% comparatively greater than that of Espinosa-Pike et al., (2021) whose work was conducted in Spain. Four indicators happened to load perfectly under factor 1 denoted to be for Professional Development which is able to account for 53.20% of the variance in determining its factor. This result is a good reliability result as shown by the Cronbach Alpha of 0.83. The second factor denoted to be "Difficult" loaded with 2 items accounting for 18.14% variance explained. These items showed a satisfactory internal reliability with a Cronbach's Alpha value of 0.70.

Table 4. 3 Auditors' Work (Summary of Factor Loading)

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

Table 4.3 is a highlight of both the descriptive statistics and the factor loading result of the data collected on Auditors' Work. In extracting the loadings for factor analysis, the principal component analysis was adopted using promax rotation. The Barlett test of sphericity as well as the Kaizer-Meyer-Oklin result measure of sampling adequacy proved that the data was perfect for factor analysis. The Bartlett Test of Sphericity showed a value of 850.005 (0.000) and a KMO of 0.790 (See Appendix Two for result). The result revealed three factors emanating from the CFA with individual factor loading greater than 0.50. For all the factor loading, none of the indicators had a cross loading value greater than 0.40. Both factors had a total variance explaining 64.83% comparatively greater than that of Espinosa-Pike et al., (2021) whose work was conducted in Spain. Four indicators happened to load perfectly under factor 1 denoted to be for Rigorous/ responsibility

demanding which is able to account for 40.31% of the variance in determining its factor. This result a good reliability result as shown by the Cronbach Alpha of 0.88. The second factor denoted to be “Solitary” loaded with 2 items accounting for 14.27% variance explained. These items showed a satisfactory internal reliability with a Cronbach’s Alpha value of 0.60. The third factor denoted to be “Interesting” loaded with 2 items accounting for 10.25% variance explained. These items showed a satisfactory internal reliability with a Cronbach’s Alpha value of 0.60.

Table 4. 4 Auditors’ Image (Summary of Factor Loading)

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

Table 4.4 is a highlight of both the descriptive statistics and the factor loading result of the data collected on Auditors’ Image. In extracting the loadings for factor analysis, the principal component analysis was adopted using promax rotation. The Barlett test of sphericity as well as the Kaizer-Meyer-Oklin result measure of sampling adequacy proved that the data was perfect for

factor analysis. The Bartlett Test of Sphericity showed a value of 1614.636 (0.000) and a KMO of 0.752 (See Appendix Two for result). The result revealed three factors emanating from the CFA with individual factor loading greater than 0.50. For all the factor loading, none of the indicators had a cross loading value greater than 0.40. Both factors had a total variance explaining 62.82% comparatively greater than that of Espinosa-Pike et al., (2021) whose work was conducted in Spain. six indicators happened to load perfectly under factor 1 denoted to be for Competence which is able to account for 34.00% of the variance in determining its factor. This reveals a good reliability result as shown by the Cronbach Alpha of 0.84. The second factor denoted to be “Ethical” loaded with 3 items accounting for 15.78% variance explained. These items showed a good internal reliability with a Cronbach’s Alpha value of 0.81. The third factor denoted to be “Negative View” also loaded with 3 items accounting for 13.04% variance explained. These items showed a satisfactory internal reliability with a Cronbach’s Alpha value of 0.69.

Table 4. 5 Descriptive statistics and midpoint scale t-test results

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

Table 4.5 above shows the descriptive statistical result and midpoint scale t-test result of both the independent and the dependent variable. The mean values are derived from the different likert scales attached to the indicators in the form of 1-5 and 1-7 to cater for the problem of common method variance bias. These scales were tested to determine its internal reliability using KMO and Barlett's Test of Sphericity.

The independent variables were categorized into five variables. Respondents' knowledge of the auditing profession, source of information about the auditing profession from family and friends, media, academic training and satisfaction with the accounting subject. In assessing students' level of knowledge in auditing, the result showed a mean of 4.34 denoting 'no knowledge'. This signifies that majority of the respondents do not have a wide knowledge of auditing as a career. This mean is statistically significant at 10% (Sig value=0.078). In assessing participants' source of information of the auditing career, majority of the respondents strongly agreed (mean=5.31 out of 7) that family and friends serves as a source of information about the auditing profession. Majority of respondents did not know Media and Academic Training as a source of information about the auditing profession. This was evident in table 4.5 with means of 3.89 and 4.08 respectively. With a mean of 5.97, majority of the respondents claimed to very much satisfied with the accounting subject.

In terms of the dependent variables, participant strongly agree that the auditing profession provides opportunity for the professional development (mean of 4.14 out of 5). Nevertheless, the participants were indifferent about the auditing profession being difficult (mean of 3.14 out of 5). In addition, the students' opinion revealed that auditing profession requires rigorous procedures and its responsibility is demanding (mean=4.74) and very interesting (mean 4.74). Majority of the respondents are however indifferent as whether the auditing profession is solitary (mean= 3.14).

The respondents perceived the audit profession to require competence (mean=4.64) and a level of ethical consideration (mean of 4.03). Nonetheless, majority of the business students across the universities did not have a negative view about the auditing profession as having antisocial personalities, as the midpoint scale tilts towards 3 (mean=2.52).



Table 4. 6 Pearson Correlation Coefficient Results of Dependent and Independent Variables

	Professional Development	Difficult	Rigorous/ responsibility demanding	Solitary	Interesting	Competence	Ethical	Negative View	Knowledge	Source: Family/ Friends	Source: Media	Source: Academic training	Satisfaction Accounting Subject
Professional Development	1	.432**	.601**	.313**	.586**	.493**	.368**	.121*	.345**	.369**	-0.004	.118*	.385**
Difficult		1	.242**	.280**	.509**	.144**	.033	.287**	.011	.051	-0.096	.008	.100
Rigorous/r Responsibility Demanding			1	.221**	.560**	.500**	.241**	-0.001	.363**	.332**	-0.072	.032	.491**
Solitary				1	.345**	.0094	-0.016	.267**	.172**	.007	-0.052	-0.103	-0.029
Interesting					1	.326**	.0082	.0772	.001	.0893	.0341	.0057	.0586
Competence						1	.385**	.0100	.002	.001	.010	.0805	.0000
Ethical							1	.006	.172**	.412**	.0095	.194**	.337**
Negative View								1	.0092	.130*	-0.038	-0.083	.0005
Knowledge									1	.313**	.211**	.0073	.295**
Source: Family/ Friends										1	.0085	.227**	.471**
Source: Media											1	.569**	.0086
Source: Academic training												1	.110
Satisfaction Accounting Subject													1

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

Table 4.6 above shows the Pearson Correlation result of both the dependent and independent variables under study. The table show each variable's correlation coefficient as well as its probability values. The Pearson correlation coefficient was adopted to ensure that the variable to be used for regression analysis do not suffer from multicollinearity. In other words, the independent variables should not be perfectly correlated among themselves. Highly correlated independent variables tend to affect the predictive power of the model, hence produce spurious results. Highly correlated variable range from 0.8 to 1.

From the table, professional development shows a positive correlation with all the seven independent variable and there is no multicollinearity since the correlation coefficient of the variables is less than 0.8, with the exception of media as a source of information. Auditing profession perceived to be difficult is also positively correlated to all the other independent variables and dependent variable except media as a source of information. This variable is not perfectly correlated to any variable. Auditing perceived to be rigorous and demanding is negatively correlated to the negative view of auditing and media source. Again, there is no presence of a any perfectly correlated variable. Solitary and ethical, media, academic training and satisfaction with accounting result are negatively correlated but positively correlated with interesting, competence, negative view, knowledge and media.

4.4 Results

Table 4. 7 Regression Results of the models (Dependent Variable: Audit Career, Auditors' Work and Auditors' Image)

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

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

<i>Model Summary</i>	<i>Adjust R2</i> <i>=0.359</i>	<i>F = 33.019; Sig. = 0.000</i>			<i>Adjust R2</i> <i>=0.032</i>	<i>F = 2.863; Sig. = 0.010b</i>		<i>Adjust R2</i> <i>=0.318</i>	<i>F = 9.599; Sig. = 0.000b</i>	
<i>Dep. Variable: Audit Image</i>	Competence			Ethical			Negative View			
	<i>B</i>	<i>S. E</i>	<i>Sig.</i>	<i>B</i>	<i>S. E</i>	<i>Sig.</i>	<i>B</i>	<i>S. E</i>	<i>Sig.</i>	
	(Constant)	2.695	0.228	0.000	0.971	0.411	0.019	1.645	0.437	0.000
	Knowledge	0.256	0.030	0.000***	0.025	0.055	0.654	0.075	0.058	0.198
	Source: Family/ Friends	0.082	0.035	0.020	0.343	0.063	0.000***	0.189	0.068	0.005***
	Source: Media	-0.010	0.027	0.726	-0.005	0.049	0.925	-0.005	0.052	0.925
	Source: Academic training	0.001	0.029	0.970	0.079	0.052	0.132	-0.085	0.056	0.128
	Satisfaction Accounting Subject	0.081	0.022	0.000***	0.119	0.040	0.003***	-0.049	0.042	0.248
	Gender	-0.031	0.069	0.656	0.094	0.126	0.456	0.160	0.134	0.233
	<i>Model Summary</i>	<i>Adjust R2</i> <i>=0.318</i>	<i>F = 27.672; Sig. = 0.000b</i>			<i>Adjust R2</i> <i>=0.191</i>	<i>F = 14.485; Sig. = 0.000b</i>		<i>Adjust R2</i> <i>=0.024</i>	<i>F = 2.422; Sig. = 0.026</i>

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

Source: Data Collection, (2022)

Table 4. 7 represents the regression result of the independent variables on the dependent variables using different models. The Independent variable consist of participants' level of knowledge about the auditing profession, participants' source of information about the auditing profession through family and friends, media, Academic training, the satisfaction about accounting course and participants' age to control for respondents' individual variations. The dependent variable is categorized into three major areas that have been broaden into eight factors. Two factors formed participants' perception about auditors' career (professional Development and Difficult), three factors formed respondents' perception about auditors' work (Rigorous/Responsibility demanding, Solitary and Interesting) while the third variable also has three factors which formed the perception students about auditors' image (Competent, Ethical and Negative Image).

4.4.1 How knowledge of the auditing profession influences the students' perception of auditors' career, auditors' work, and auditors' image.

Table 4.7 shows the regression results of the relationship between the dependent and the independent variables. The result from the eight items in table 4.7 shows how students' knowledge of the audit profession tend to affect the auditing profession. To assess the first objective, students' knowledge of the auditing profession influences students' understanding that the auditing profession comes with a lot of opportunities for professional development. This relationship is also statistically significant since it showed a p-value of 0.000 which is less than 5%. The relationship between students' knowledge of the auditing profession and their perception about the profession's difficulty. The result shows a negative relationship which indicates that students who have knowledge of the auditing profession tend to perceive auditing as less difficult. This relationship is however not statistically significant as it shows a p-value of 0.754 (p-value >5%).

Knowledge and rigorous showed a positive relationship. Students who have knowledge of the auditing profession perceive the auditing profession as more rigorous and its responsibility is demanding. This relationship is statistically significant as it shows a p-value of 0.000 which is lesser than the alpha value of 5%. Students who have knowledge of the auditing profession perceived auditing as a profession to be more solitary and very interesting. This result is statistically significant at 1% and 5% respectively.

To assess the influence of auditing knowledge on auditors' image. The result indicated that students with good knowledge about auditing tend to perceive auditors as very competent (p-value=0.000 <1%). Students 'knowledge about the auditing profession is also positively influencing their perception about the auditing profession as being ethical and anti-social and boring. This result is however not statistically significant as it showed p-value of 0.654 and 0.198 less than 5% respectively.

4.4.2 To examine how the source of the knowledge (Family/friend) about the auditing profession affects students' perception about auditors' career, work and image.

The relationship between students' source of knowledge about the auditing profession and students' perception about the audit career (Professional Development and difficult). Students who had information about the auditing profession from friends are more acquainted to the opportunities auditing avails for professional development (p-value=0.006<5%). Students whose source of information emanates from family or friends perceive auditing to be less difficult or daunting. The relationship is however not statistically significant (p-value= 0.673<5%).

Information about auditing acquired from families or friends makes students perceive auditing as more rigorous, less solitary and more interesting. All these relationships are not statistically significant since their p-values are greater than 5% or 10%.

The results on the influence of participants' source of information about auditing from family or friends on auditors' image was also analysed. The finding revealed that students who had information about auditing from families or friends perceive auditors as very competent, more ethical but boring and daunting. The result was statistically significant across all the dependent variables (p-value= 0.02, 0.000, and 0.005 respectively).

4.4.3 To examine how the source of the knowledge (Media) about the auditing profession affects students' perception about auditors' career, work and image

Information about auditing acquired from media reduces students' perception about the prospect of auditing for professional development. It also makes students to see the auditing profession as less difficult. Hence media as a source of knowledge about auditing is indirectly related but statistically significant with auditors' career (p-value<0.10).

The result on the relationship between media as a source of knowledge and perception about auditors' work shows a negative perception. Source of information through media makes students perceive the auditing profession to be less rigorous or demanding, less solitary and not very interesting. This relationship is statistically significant with rigorous and interesting but not statistically significant with solitary.

Media source and auditors' image was also analysed. The result highlights that students who acquired auditing knowledge from media perceived the auditing profession requiring less competence, less ethics and it is also boring and daunting. This result is however not statistically significant since the p-value are greater than the alpha value of 5%.

4.4.4 To examine whether there is a relationship between academic training as the main source of information on auditing and the perception of the auditing profession.

In addition, the above results is the examination of the relationship between academic training as the main source of information on auditing and the perception of the auditing profession. The result indicated that students that acquire auditing knowledge via their school training (academics) perceive the auditing profession to offer a lot of professional development opportunities. The result also shows that auditing training acquired through academics increase the fear for the auditing course or profession. These relationships are not statistically significant as its p-values are greater than the alpha value of 5%.

Student who acquired auditing knowledge through academic training see the auditing to be less rigorous or demanding as the coefficient showed an indirect relationship. Academic training and solitary were indirectly related, hence students who have auditing knowledge through academics training perceive auditing profession to be less solitary. Academic training and perception of auditing as interesting is positively related but not statistically significant.

To analyse the effect of academic training (auditing) on auditors' image, competence of the auditing profession, ethicality and negative view were used as items measured as dependent variables. The results revealed a positive effect of academic training on competence and ethical. Acquisition of auditing knowledge through academic training enable students to perceive the auditing profession to require more competence and ethical behaviour. The relationship is statistically significant. On the other hand, having an academic training on auditing reduces the negative view students perceive about auditors as being boring and antisocial.

4.4.5 To examine how the high satisfaction with the first accounting course influences the perception of students about the auditing profession (career, work and auditors' image).

The result on how high satisfaction with the first accounting course influences students' perception about auditors' profession. The regression result in table 4.7 shows the output of auditors' career (professional development and difficult). The students who are more satisfied with the accounting profession perceive auditing to proffer prospects for professional development even though perceived as difficult profession. The relationship is positive and statistically significant ($p\text{-value}=0.000>1\%$) for professional development but statistically insignificant ($p\text{-value}=0.122<5\%$) for the dependent variable difficult.

Students' satisfaction about the accounting subject is positively related to auditing perceived as rigorous/ responsibility demanding and Interesting. Students' satisfaction with the accounting subject makes them perceive auditing as more rigorous and very interesting. This relationship is positive and statistically significant. On the other hand, students who are satisfied with the accounting subject perceive auditing to be less solitary as a result of the indirect relationship. This relationship is not statistically significant ($p\text{-value}=0.259>5\%$).

Satisfaction with accounting subject increases students' perception of auditors' image interns of auditors' competence and ethical consideration and reduces perception about negative image. The relationship between satisfaction with accounting subject and auditors' image is not statistically significant since its p-values are greater than 5%.

4.5 Sensitivity Analysis

This section does a sensitivity analysis of the result based on findings on the relationship between auditing knowledge acquired through academic training and the perception of auditors' profession. This analysis seeks to identify the group of students who have a peculiar perception about the auditing profession. The participants were grouped based on the auditing subject.

Table 4. 8 Additional analyses (Anova Test Results)

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

Table 4.8 above shows the ANOVA test result of the variation in students' perception based on whether they offered or are offering auditing as a compulsory, optional or not enrolled. The table is [presented using the mid-point scales, standard deviation value, the f-statistics and p-value from the ANOVA test]. The result in table shows that, there is a statistically significant variation in the results among the various groups (compulsory, optional or not enrolled). This signifies that those students who offer auditing course as optional perceive highly the opportunities available to auditors as compared to the rest (compulsory and not enrolled). This is evident through an F-statistics of 8.345 which is statistically significant 1%.

The ANOVA test result shows no statistically significant variation in the means of the participants in terms of how they enrol into the auditing course. This is shown in the table 4.7 with an F-statistics of 0.455 and a p-value of 0.635 greater than 5%. This is signifying that the perception that the auditing profession is difficult is not different across all the groups (compulsory, optional or not enrolled). This is same case for variable such as Solitary, Interesting and Ethical. Students who have optionally enrolled in the auditing course perceived the auditing course more as requiring a higher level of competence. This is shown with Optional having the highest mean with an F-statistics of 0.059 significant at 10%. Finally, the result revealed a statistically significant variation in the mean result of the various groups using the ANOVA test on respondents' perception about the negative view of the auditing profession. The f-statistics show a value of 2.503 and p-value of 0.083 significant at 10%. The result hints that the negative perception about the auditing profession emanates from students who have not enrolled in the auditing course. This is evident in the table with "Not enrolled" having the highest mean result. See appendix two for graphical presentations of all the ANOVA test results.

4.5.1 Structural Equation Model

This model is seen in Appendix 2

4.5.2 Construct Reliability

Table 4. 9 Factor Loadings and construct Reliability

	Auditor's Career	Auditor's Image	Auditor's Work	Cronbach's alpha	Composite reliability (rho_a)	Average variance extracted (AVE)
AC1	0.813			0.819	0.835	0.532
AC2	0.750					
AC3	0.798					
AC4	0.789					
AC5	0.656					
AC6	0.528					
AI1		0.548		0.793	0.835	0.394
AI10		0.478				
AI13		0.128				
AI14		0.109				
AI15		0.112				
AI2		0.741				
AI4		0.613				
AI5		0.694				
AI6		0.735				
AI7		0.824				
AI8		0.650				
AI9		0.678				
AW1			0.537	0.791	0.856	0.340
AW10			0.433			
AW2			0.757			
AW3			0.824			
AW4			0.802			
AW5			0.586			
AW6			0.447			
AW7			0.343			
AW9			0.718			

Table 4. 10 Heterotrait-monotrait ratio (HTMT) - Matrix

	Auditor's Image	Auditor's Work	Auditor's Career
Auditor's Image			
Auditor's Work	0.587		
Auditor's Career	0.602	0.880	

Table 4. 11 Fornell-Larcker criterion

	Auditor's Image	Auditor's Work	Auditor's Career
Auditor's Image	0.583		
Auditor's Work	0.443	0.628	
Auditor's Career	0.478	0.704	0.729

Indicators	Auditor's Image	Auditor's Work	Auditors' Career
AC1	0.400	0.574	0.813
AC2	0.398	0.525	0.750
AC3	0.491	0.673	0.798
AC4	0.443	0.501	0.789
AC5	0.165	0.412	0.656
AC6	0.100	0.351	0.528
AI1	0.548	0.422	0.360
AI2	0.741	0.355	0.408
AI3	0.617	0.370	0.281
AI4	0.613	0.334	0.238
AI5	0.694	0.298	0.292
AI6	0.735	0.333	0.347
AI7	0.824	0.406	0.369
AI8	0.650	0.214	0.316
AI9	0.678	0.141	0.250
AW2	0.456	0.757	0.510
AW3	0.363	0.824	0.558
AW4	0.489	0.802	0.509
AW5	0.199	0.586	0.308
AW9	0.268	0.718	0.460

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



Table 4. 12 Auditor's Career

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

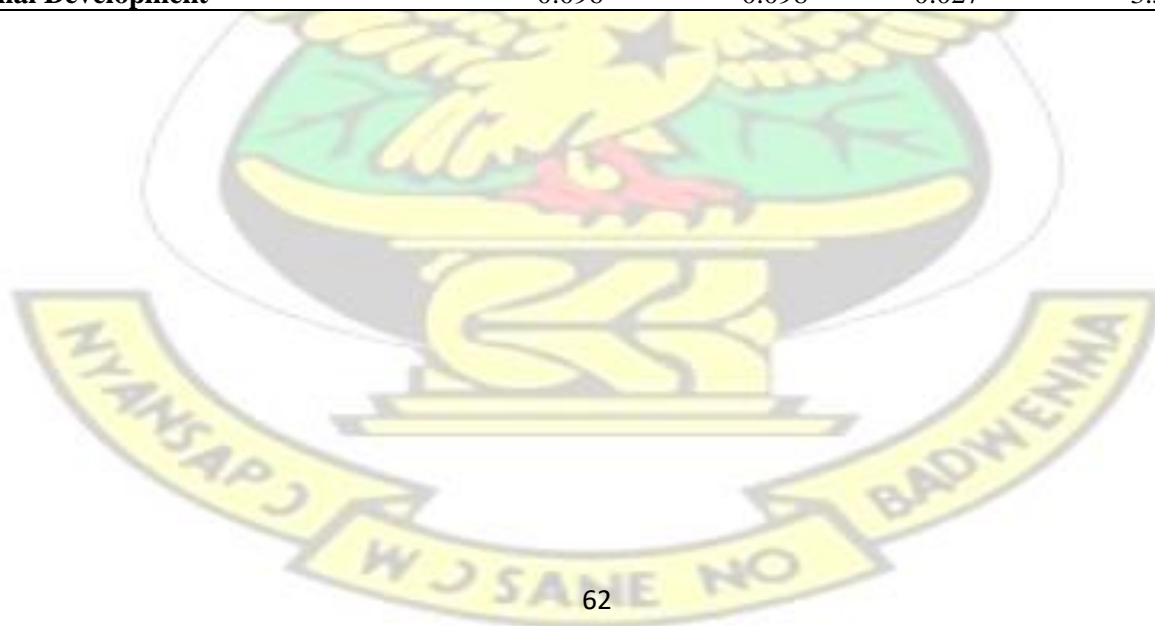


Table 4. 13 Auditor's Work

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



Table 4. 14 Auditor's Image

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

	AUDITOR'S CAREER		AUDITOR'S WORK		AUDITOR'S IMAGE		
	Difficult	Professional Development	Interesting	Rigorous/ Responsibility Demanding	Solitary	Competence	Ethical Negative View
Q²predict	-0.016	0.231	0.091	0.310	0.006	0.309	0.200 0.000
RMSE	1.014	0.887	0.967	0.858	1.003	0.853	0.902 1.006
MAE	0.861	0.706	0.720	0.515	0.885	0.547	0.709 0.831

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4.6 Discussion of Findings

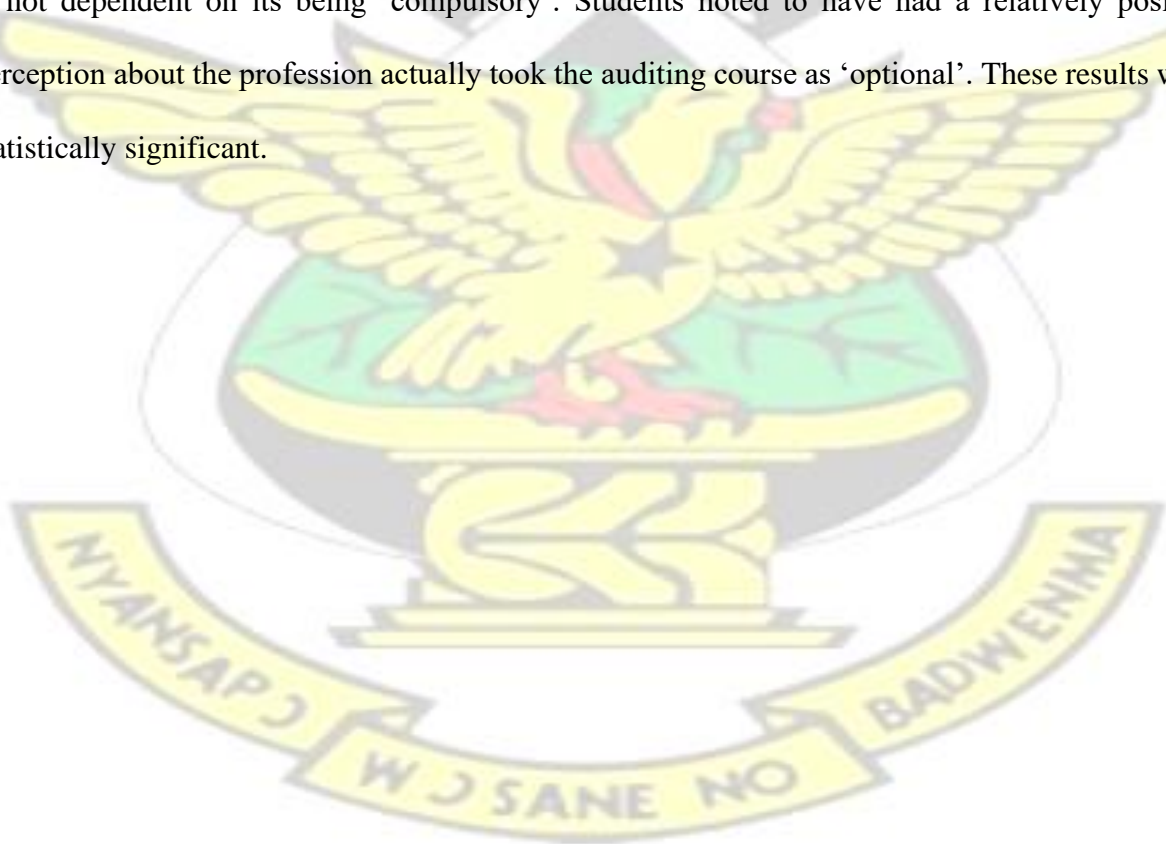
The analysis of the variable relationship between the students' perception about auditors' profession and the independent variables have been interpreted according to their objective. The result based on each objective indicates that a variation in the perception of students based on the mode and source of the acquisition of knowledge about the auditing course. These factors tend to affect respondents' perception about the auditing career.

Under students' source of knowledge informing their perception about the auditing profession. The result hints of knowledge from family/friend, media and academic training tend to affect or shape students' perception about the opportunities the auditing profession offers, the rigorousness of the profession, the interest accompanied with it, the competence of the audit profession and the level ethical consideration attached to the profession. This result supports the work of AICPA, (2019) who have worked tremendously at blending the accounting profession and academics in order to convey to students the prospect of the accounting career. Academic training as a source of knowledge for auditing tend to show contrary result with Espinosa-Pike et al., (2021) whose findings argued that students who acquired auditing knowledge through academic training perceived the auditing profession as rigorous as a result of the high-level competence requirement.

This study's finding revealed that academic training reduces the perception of auditing seen as rigorous. This could emanate from the influence of the media that could affect academic training since students' exposure to media is not controlled (Espinosa-Pike et al., (2021) as indicated by Caglio et al., (2018) & Friedman and Lyne, (2001) who averred that the image of the auditing profession in the media has been very subjective and unfounded.

Students' satisfaction with the accounting profession tends to be a significant variable when it comes to assessing the perception of the students on auditing. The findings tend to indicate that students who are satisfied with the accounting profession have a positive perception of auditors' career, work and image. With the exception of a few items which were not statistically significant viz. negative view, solitary and difficult. The rationale for this outcome could emanate from the inherent characteristics of accounting students with their inclination towards quantitative course as opposed to auditing being predominantly a reading course. This finding is consistent with Espinosa-Pike et al. (2021) who claimed that students' satisfaction with the accounting course leads them to an improved image about the auditing profession.

The ANOVA result has revealed that the perception of the students about the auditing profession is not dependent on its being 'compulsory'. Students noted to have had a relatively positive perception about the profession actually took the auditing course as 'optional'. These results were statistically significant.



CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter presents synopsis of the findings accrued from the data analysis and presents a comprehensive conclusion about the study. The chapter also makes recommendations related to the study. The recommendation for further studies is also presented to suggest relevant research areas for prospective researchers in the area of students' perception on auditing. Below is the presentation of the various sub-sections.

5.2 Summary of Findings

The result of the study on the perception of business students on the auditing course is presented. The result of this study is presented in order of the objectives as presented in the chapter one.

5.2.1 How knowledge of the auditing profession influences the students' perception of auditors' career, auditors' work, and auditors' image.

The result on the influence of participants knowledge of auditing profession on students' perception of the auditing profession was grouped into three. First the result revealed that Knowledge about the auditing profession promote students' perception about auditors' career in terms of the prospect of professional development. Respondents' knowledge did not significantly influence participants' perception on the difficulty of the auditing profession. Second students who had knowledge of the auditing profession perceived auditing as a profession to be more rigorous/ required higher level of responsibility, solitary and very interesting. These results were statistically significant. Third, in terms of auditors' image, students 'knowledge about the auditing profession was positively influenced their perception about auditors' competence. Hence students with auditing knowledge perceive the auditing profession to require a higher competency skill.

5.2.2 To examine how the source of the knowledge (Family/friend) about the auditing profession affects students' perception about auditors' career, work and image.

In examining how the source of the knowledge (Family/friend) about the auditing profession affects students' perception about auditors' career, work and image. In terms of auditors' career, the findings revealed that Students who had information about the auditing profession from friends are more acquainted to the opportunities auditing avails for professional development. With respect to auditors' image, the results on the influence of participants' source of information about auditing from family or friends on auditors' image was also analysed. The finding revealed that students who had information about auditing from families or friends perceive auditors as very competent, more ethical but boring and daunting.

5.2.3 To examine how the source of the knowledge (Media) about the auditing profession affects students' perception about auditors' career, work and image

Another result is on the examination of how knowledge (Media) about the auditing profession affects students' perception about auditors' career, work and image. The outcome of the study indicated that (auditors' career) information about auditing acquired from media reduces students' perception about the prospect of auditing for professional development. It also makes students to see the auditing profession as less difficult as the result on auditors' work demonstrated that source of information through media makes students perceive the auditing profession to be less rigorous or demanding, and not very interesting. These results were statistically significant. Findings on auditors' image revealed that students' perception did not statistically influence the perception of students about auditors' image.

5.2.4 To examine whether there is a relationship between academic training as the main source of information on auditing and the perception of the auditing profession.

In addition to the above, the study examined whether there is a relationship between academic training as the main source of information on auditing and the perception of the auditing profession. The outcome of the study (auditors' career) showed that students who acquired auditing knowledge via their school training (academics) perceive the auditing profession to offer a lot of professional development opportunities but it increased their fear for the auditing profession. In terms of auditors' work, academic training of auditing did not significantly influence students' perception about auditors' image. Similar case applied to auditors' image.

5.2.5 To examine how the high satisfaction with the first accounting course influences the perception of students about the auditing profession (career, work and auditors' image).

The result on how students' satisfaction with the first accounting course influences the perception of students about the auditor career indicated that students who are more satisfied with the accounting profession perceive auditing to proffer prospects for professional development even though perceived as difficult profession. This result was statistically significant. Its influence on auditors' work demonstrated that, they perceive auditing as more rigorous and very interesting. This relationship is positive and statistically significant. Besides, the influence of students' satisfaction with the accounting course on their perception about auditors' image showed that students' perception of auditors' image in terms of auditors' competence and ethical consideration increased.

5.3 Conclusion

This sought to assess the influence of business students' perception on auditors' career, work and image. The study revealed that a number factors account for business students' perception about auditors' career, work and image. The result of the study concludes that Knowledge of the auditing

course, acquisition of the auditing knowledge through family/friends, media, academic training and satisfaction of students about the accounting course tend to affect students' perception about auditors' career, work and image. The result was also analysed in terms of groups of business students who enrol on the auditing course. The result indicated students who enrolled 'optionally' on the auditing course tend to demonstrate a positive perception about auditors' career, work and image as compared to those who joined compulsorily and those who did not enrol.

5.4 Recommendations

Based on Objective 1, this study recommends the design of educational programs that provide in-depth and practical insights into the auditing field. Incorporating real-world case studies, interactive workshops, and guest lectures by experienced auditors can enhance students' understanding of the profession's complexities and responsibilities. By enriching the educational curriculum with practical exposure and industry collaboration, students can develop a more accurate and positive perception of auditors' careers, work, and professional image.

To address the findings from objective 3, the study suggests implementing media literacy workshops for students, fostering collaborations between media and auditing firms to present accurate portrayals, integrating real-life case studies into the curriculum, establishing mentorship programs for direct interaction with auditors, promoting responsible journalism through workshops, utilizing interactive platforms for engaging discussions, and encouraging continuous research to adapt educational strategies. These measures aim to provide students with a well-rounded and informed perspective on auditing, guiding their career choices accurately.

Based on finding from objective 4, educational institutions should emphasize the diverse and rewarding career paths within auditing and provide a supportive environment to discuss and

resolve students' concerns and fears. Collaboration with industry professionals and showcasing the real-world impact of auditing work can bridge the gap between theoretical knowledge and practical applications, fostering a more positive perception of the auditing profession among students.

There are advocate requesting the direct specialisation of students in the auditing course. Respective institution should look into whether to let auditing remain as a stand-alone course either at the undergraduate level or at the postgraduate level.

5.5 Recommendation for Further Studies

This study suggests that prospective research should delve deeply into the following areas but not limited to:

Considering the country level analysis of student perception of auditing or the auditing profession.

This will aid literature in knowing whether the current perception of student about auditing is conclusive or not.

Conduct a phenomenological study to assess the feelings or substantiate the perception of students about auditing profession. A more longitudinal study will aid at unveiling the myths about the auditing course or profession.

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APPENDIX ONE
QUESTIONNAIRE

Questionnaire on Undergraduate Business Students' Perception of Auditing

Dear respondent,

You are kindly invited to provide answers to the following questions aimed at investigating the perception of undergraduate business students regarding auditing. This research forms part of a project by a researcher at Kwame Nkrumah University of Science and Technology, Kumasi. You are assured that your responses will be treated as confidential, and used for the purpose of this survey only. Please respond by ticking the appropriate option in the spaces provided.

Thank you.

Section A: Demographic Characteristics

Please, answer the following questions by ticking the box that applies to you from D1 to D6.

D1: What is your gender?

Male
Female
Prefer not to say

D2: What programme are you pursuing?

Business Administration (any option)
Economics
Other:

D3: In which academic year are you?

Third year
Fourth-year

D4: Have you read any courses in auditing?

Yes
No

D5: The auditing course is/was... Subject?

Optional
Compulsory
Not Enrolled

D6: Has any of your family members or friends been an auditor?

Yes
No

Section B: Auditor Stereotype

Kindly rate your level of agreement to each of these auditor's stereotype indicators by choosing on a 5-point Likert scale with 1= completely, and 5 = completely agree.

Auditing Career	CD	D	IDK	A	CA
Auditing career offers great opportunities for professional development					
The auditing career offers the possibility of achieving a good long-term salary					
The auditing career offers good professional training					
Auditing is a prestigious profession					
Auditing is a very stressful job					
The auditing career is difficult to achieve					

Auditing Work	CD	D	IDK	A	CA
Auditing is a very precise activity that requires in-depth information					
Auditing involves very structured work, following very defined processes					
Auditing implies great responsibility					
Auditors are number-crunchers; they seldom work with people					
Auditing involves a lot of fixed rules; it does not involve conceptual skills or judgment					
Auditors work alone more than they work with people					
Auditing involves a variety of tasks					
Auditing contributes significantly to society					
Auditing requires working as a team					
Auditing is interesting					

Auditors' Image	CD	D	IDK	A	CA
Auditors are hard workers					
Auditors are capable/competent in their work					
Auditors have prestige					
Auditors have leadership ability					
Auditors are experts					
Auditors are intelligent					
Auditors are trustworthy					
Auditors are honest					
Auditors are incorruptible					
Auditors behave ethically					
Auditors comply with the law					

Auditors are easily influenced					
Auditors do not have social skills					
Auditors are boring people					
Auditors are aware of their duty					
Auditors are enthusiastic					

Knowledge of Auditing

Kindly indicate your level of agreement to the following questions about your knowledge of the auditing profession by selecting on a 7-point Likert scale with 1= completely agree, and 7 = completely disagree.

kA1: I have much knowledge about auditing

	CD	D	SWD	IDK	SA	A	CA
I have much knowledge about auditing							

KA2: The source of my auditing knowledge is...?

	CD	D	SWD	IDK	SA	A	CA
Family/Friends							
Media							
Academic training							

	CD	D	SWD	IDK	SA	A	CA
KA3: I am satisfied with my first accounting course							

KA4: I am studying (or have ever studied) an auditing course

Yes

No

GENERAL Comments:

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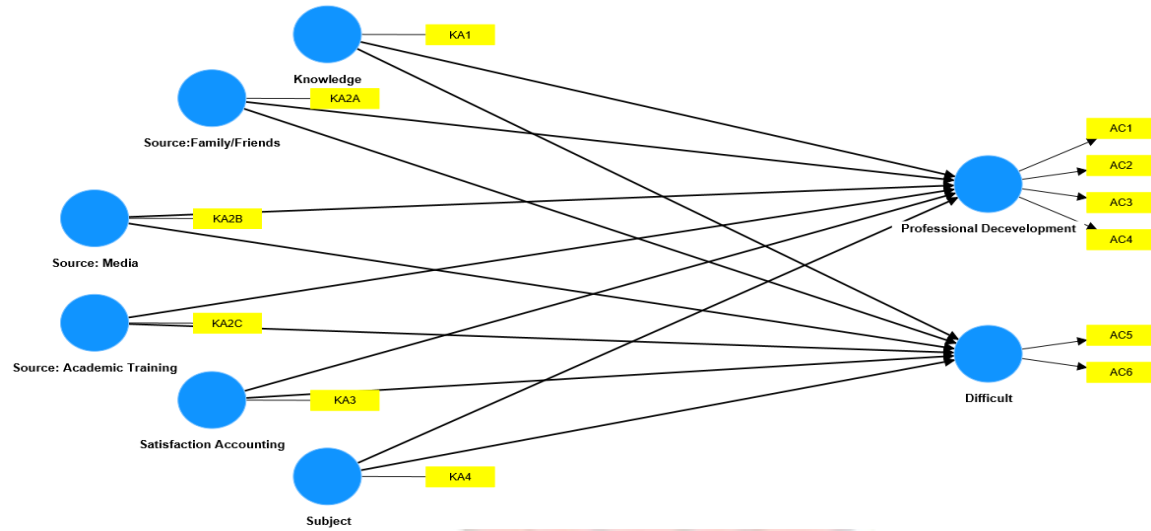
APPENDIX TWO

KMO and Bartlett's Test (Auditors' Career)		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.789
Bartlett's Test of Sphericity	Approx. Chi-Square	771.360
	df	15
	Sig.	0.000

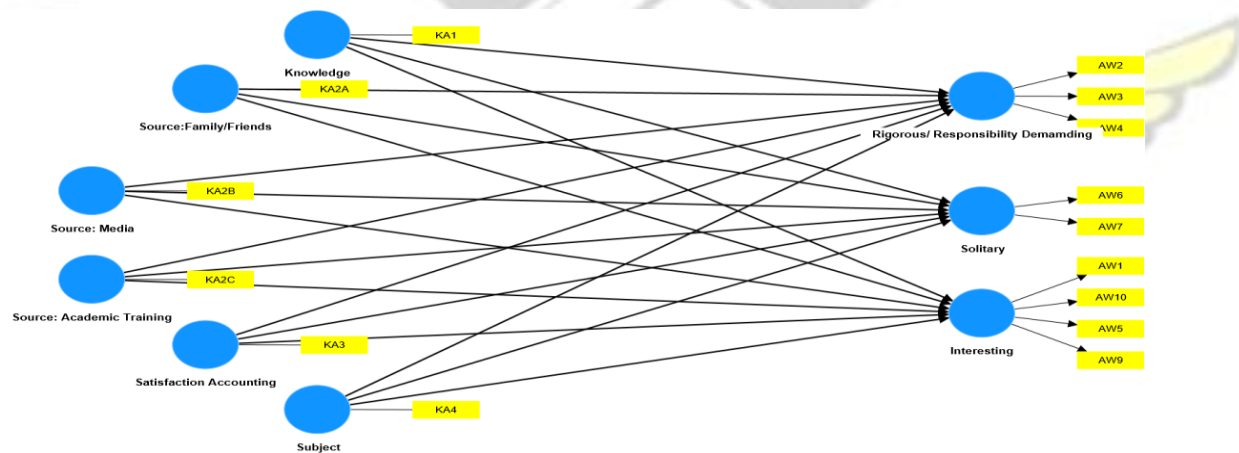
KMO and Bartlett's Test (Auditors' Image)		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.752
Bartlett's Test of Sphericity	Approx. Chi-Square	1614.636
	df	66
	Sig.	0.000

KMO and Bartlett's Test (Auditors' Work)		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.790
Bartlett's Test of Sphericity	Approx. Chi-Square	850.002
	df	21
	Sig.	0.000

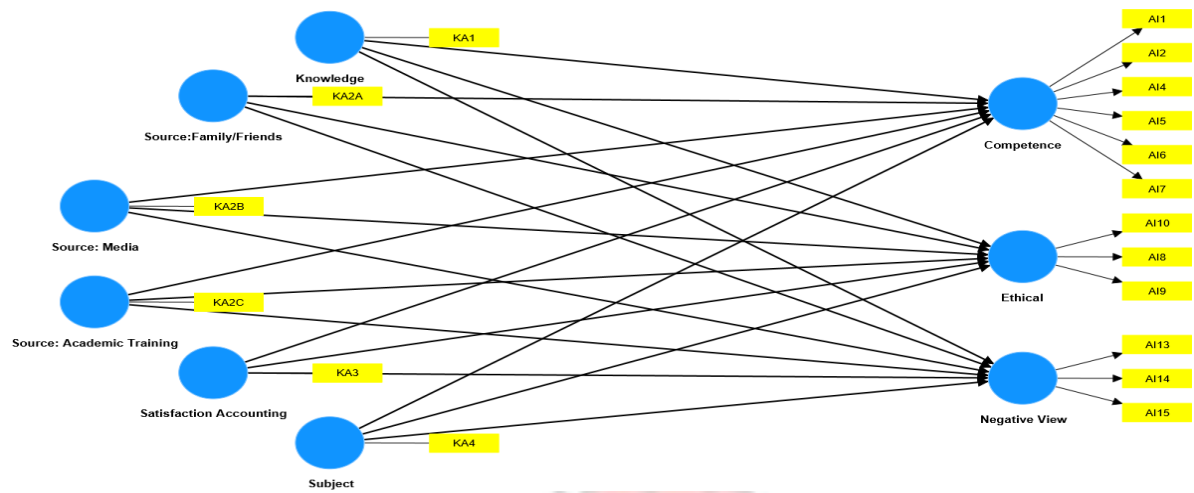
APPENDIX TWO



Auditor's Career



Auditor's Work



Auditor's Image



