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Accounting Students' Interest in the Auditing Profession in the Digitalization Era

*Accounting
Students' Interest for
Auditing Profession*

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ABSTRACT

The public accounting profession is considered a promising career path, as many companies continue to require public accountants to review their financial statements. This profession has also attracted the attention of accounting graduates and is among the preferred career choices. This study aims to examine gender differences in accounting students' interest in the profession and the digital skills required to become an accountant. The research method used is a t-test to analyze gender-based differences in interest toward the auditing profession, and qualitative data to explore the digital competencies needed by accounting graduates. The findings indicate that there is no gender-based difference in interest in the auditing profession, and accounting software training is necessary to support graduates in the job market.

Keywords: *audit profession, digitalization, and gender.*

INTRODUCTION

The presence of accountants remains essential in companies, even though the advancement of information technology has significantly influenced the development of the accounting field. This demand encourages higher education institutions to prepare accounting graduates to be competitive and well-equipped with strong expertise in accounting. Career prospects in accounting—such as auditors, tax accountants, and finance professionals—continue to evolve alongside technological advancements. Accounting graduates are also expected to possess information technology skills (Shofihara & Sari, 2023). The use of technology in accounting encourages work to be faster and more accurate. The development of technology should enable companies to have real-time access. The development of technology in the world of work encourages universities to be able to equip students in the field of technology contained in the curriculum (Taib et al., 2022).

Gender equality differences also influence the public accounting profession. In recent years, more women have begun to occupy positions traditionally dominated by men and have started to hold decision-making roles within companies. Several studies show that women working in public accounting firms tend to exhibit higher levels of independence,

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demonstrate more professional conduct, possess greater professional skepticism, and deliver higher-quality audit outcomes (Amondarain et al., 2023).

Amondarain et al. (2023) found that business students have differing perceptions of auditing professions and that gender plays a role in shaping their level of interest in pursuing a career in auditing. Similarly, Aggrainy (2018) reported differences in behavior and motivation between male and female auditors in carrying out audit tasks.

The use of information technology in the digitalization era has also impacted auditing work. As a result, accounting graduates interested in public accounting careers must have the necessary knowledge and skills. One of the latest innovations in auditing is the use of Big Data, which, according to Edward (2022), enhances the speed and accuracy of data archiving in audit processes.

This study aims to reexamine whether there are gender-based differences in accounting students' interest in the public accounting profession and to identify the digital competencies that graduates must possess to remain competitive in the job market. The findings are expected to provide valuable insights for universities regarding the technological skills that should be integrated into accounting education to better prepare graduates for careers, particularly in the auditing field.

LITERATURE REVIEW

Auditing Profession

Audit services involve the collection and evaluation of evidence to assess its conformity with established criteria. Audits are typically conducted by independent and competent individuals known as auditors (Arens et al., 2017). The auditor's role is critical in the industry due to the information asymmetry between company owners and financial statement users. Auditors are expected to provide their services independently, competently, objectively, and in the public interest (Messier *et al.*, 2016).

According to Arens *et al.* (2017), audit services can be categorized as follows:

1. Operational audit, which evaluates the efficiency and effectiveness of an organization's performance or procedures.
2. Compliance audit, which assesses whether a company adheres to regulations or procedures set by governing authorities.
3. Financial statement audit, which reviews whether a company's financial statements comply with applicable criteria.

Auditors are generally classified into two main types: internal and external auditors. Internal auditors are employed by companies to assess and examine the effectiveness of operations for internal reporting to management. External auditors, on the other hand, are responsible for evaluating the performance of financial statements for management as well as other users of financial information, including both public and private companies (Hayes *et al.*, 2017).

The public accounting profession is an important and prestigious profession in Indonesia. Laksmi and Hafis (2019) in their research showed that financial rewards, professional recognition, job markets and professional training increase accounting students' interest in the public accounting profession. Ramdani's research also revealed that financial rewards are the dominant factor that encourages accounting students to pursue a career as an auditor (Ramdani et al., 2019).

Gender Differences in the Profession

Gender refers to socially constructed roles often shaped by cultural beliefs in a particular society. Societal norms typically divide gender into two categories: men, perceived as masculine, and women, perceived as feminine. These differences give rise to gender-based stereotypes, prompting demands for gender equality. Gender equality refers to equal rights, responsibilities, opportunities, treatment, and evaluation for both men and women in all areas of life and work (Hartati, 2020).

Dong's (2024) research states that there is a salary gap in the audit profession seen from gender. The research findings show that more and more leaders working in public

accounting firms are women (Dong, 2024). Hasan in his research stated that female auditors use more qualitative information in making judgments compared to male auditors who use more quantitative information in making judgments (2021).

Amondarain (2023) noted that accounting students have differing views on their interest in the auditing profession based on gender. Meanwhile, Utami (2012), in her study of public accounting firms in Malang, found no professional performance differences between male and female auditors.

Digital Competencies in Auditing

The advancement of information technology has transformed auditing from a manual process into a computerized one. This shift requires auditors to be proficient in using technology, leading to the emergence of the term "information technology (IT) audit." An IT audit is conducted to evaluate the adequacy of internal controls in the IT domain and to ensure the security of all technology-related assets (Otero, 2019).

Audit practice has undergone a transformation from emphasizing personal skills and competencies to a digital era that emphasizes performance measurement and achievement. An auditor is encouraged to be able to adapt to technology and continue to make continuous developments to improve audit quality (Leocadio and Joao, 2024).

One of the technologies applicable in auditing is the use of Big Data. Big Data enables faster and more time-efficient data processing in audit practices (Edward, 2022). Therefore, knowledge and skills in information technology must be introduced to accounting students to prepare them for careers in auditing. Setiawan et al. (2021) suggested that several accounting software programs relevant to auditing courses include Microsoft Excel, SAP, ACL, and ATLAS. These competencies are expected to equip accounting graduates for careers in the auditing field.

This study aims to examine differences in interest between male and female accounting students toward the auditing profession and to identify the digital skills needed by accounting graduates who intend to work in this field. Based on the research framework, the hypothesis proposed is as follows: H1: There is a difference in interest in the auditing profession between male and female accounting students.

METHODS

This study investigates gender-based differences in accounting students' interest in auditing professions. The sampling technique in this study uses purposive sampling, which is the sampling based on specific criteria. The sample includes male and female accounting students from a class that has completed Auditing I and Auditing II courses at private universities. The statistical tool used in this study is the independent samples t-test. The t-test is applied to determine whether there is a significant difference in the mean values between two unrelated samples (Ghozali, 2021). This research uses a questionnaire that consists of questions regarding students' interest in professional audit careers, interest in audit work, and the image of auditors that motivates students to choose a profession in the audit field. The questionnaire is measured using a Likert scale. Additionally, the questionnaire also asks about the digital skills already possessed and those that need to be provided by the study program to prepare accounting graduates when entering the workforce.

RESULTS AND DISCUSSION

The respondents data collected were 63 students from two private universities. After distributing the questionnaire, the researcher conducted validity and reliability tests, followed by classical assumption testing. The results confirmed that the validity and reliability requirements were met, allowing the researcher to proceed with the independent samples t-test to examine differences in interest between male and female students in the Accounting Study Program toward the auditing profession. The following are the descriptive statistics and t-test results generated using SPSS:

Table 1. Gender of Respondents

| Valid | Frequency | | Percent | | Valid Percent | | Cumulative Percent | |
|-------|-----------|--------|---------|----|---------------|------|--------------------|-------|
| | Pria | Wanita | 10 | 53 | 15.9 | 84.1 | 15.9 | 84.1 |
| | | | | | | | | 100.0 |

Source: SPSS Data Analysis Results (2025)

Table 2. Semester of Respondents

| Valid | Frequency | | Percent | | Valid Percent | | Cumulative Percent | |
|-------|-----------|------|---------|------|---------------|---|--------------------|-------|
| | 3.00 | 4.00 | 5.00 | 7.00 | 8 | 8 | 7 | 39 |
| | | | | | | | | 100.0 |

Source: SPSS Data Analysis Results (2025)

Table 3. Interest in the Audit Profession

| Valid | Frequency | | Percent | | Valid Percent | | Cumulative Percent | |
|-------|-----------|----|---------|----|---------------|------|--------------------|-------|
| | YES | NO | 50 | 13 | 79.4 | 20.6 | 79.4 | 100.0 |

Source: SPSS Data Analysis Results (2025)

Based on table 1, we can see that the respondents who filled out the questionnaire were dominated by female respondents. This is because the Accounting students who took samples were dominated by female students.

In table 2 we can see that most of the respondents who filled out the questionnaire were in semester 7. This is because final semester students have taken Auditing and Auditing 2 courses, and final semester students can determine the profession or job they will pursue after graduation.

The researcher also asked about the interest of students who became respondents in the audit profession. It turns out that 79% of students are interested in the audit profession and these results can be seen in table 3. These results show that the audit profession is still a considerable interest by Accounting students.

The following is the t-test result used to determine whether there is a gender-based difference in students' interest in the auditing profession:

Table 4. Descriptive Statistics in the Audit Profession

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|---------|----------------|
| TotalKR | 63 | 23.00 | 35.00 | 28.8571 | 2.67520 |
| TotalPK | 63 | 32.00 | 50.00 | 39.3492 | 3.71205 |
| TotalIM | 63 | 36.00 | 60.00 | 47.9048 | 5.02161 |
| Valid N (listwise) | 63 | | | | |

Source: SPSS Data Analysis Results (2025)

Table 4 shows that the mean career value of auditors is 28.88, the mean for auditor jobs is 39.35, while the mean for auditor image is 47.90.

Table 5. Result Statistics in the Audit Profession

| | | Levene's Test for Equality of Variances | | t-test for Equality of Means | | | | | | |
|---------|-----------------------------|---|------|------------------------------|--------|-----------------|-----------------|-----------------------|---|---------|
| | | F | Sig. | t | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference | |
| | | | | | | | | Lower | Upper | |
| TotalKR | Equal variances assumed | .985 | .325 | .568 | 61 | .572 | .52642 | .92742 | -1.32807 | 2.38090 |
| | Equal variances not assumed | | | .478 | 11.149 | .642 | .52642 | 1.10207 | -1.89527 | 2.94810 |
| TotalPK | Equal variances assumed | .058 | .810 | .323 | 61 | .747 | .41698 | 1.28915 | -2.16084 | 2.99480 |
| | Equal variances not assumed | | | .301 | 11.914 | .769 | .41698 | 1.38664 | -2.60666 | 3.44062 |
| TotalIM | Equal variances assumed | .105 | .747 | -1.458 | 61 | .150 | -2.50189 | 1.71580 | -5.93284 | .92907 |
| | Equal variances not assumed | | | -1.311 | 11.635 | .215 | -2.50189 | 1.90771 | -6.67296 | 1.66919 |

Source: SPSS Data Analysis Results (2025)

The findings show that there is no difference between male and female students in terms of their interest in pursuing a professional career in auditing. The SPSS result is supported by the p-value of 0.325 obtained ($p > 0.05$), indicating no statistically significant

difference in views regarding the auditor career based on gender. This is because the career path for auditors is the same for all genders and they have equal opportunities to develop in the auditing profession. The research results also show a p-value of 0.810 ($p > 0.05$) for auditing work, which means there is no difference in perspective regarding auditing work. This is because the field of auditing work is clearly defined, and there is no difference in work based on gender. Meanwhile, the statistical result for the auditor's image is 0.747 ($p > 0.05$), which means there is no difference in perspective regarding the auditor's image. Accounting students perceive that being an auditor is a professional job carried out by competent and independent individuals.

This study also asks students what digitalization skills an auditor must have when they want to work as an auditor. The results of the study show that the digitization skills that must be possessed are the ability to master several accounting software as follows:

Table 6. Digitalization Capabilities of Audit Profession

| No. | Digitalization skills that accounting graduates must have | Digitalization skills that students have mastered | Digitalization expertise that must be provided by the Accounting Study Program |
|-----|---|---|--|
| 1 | Microsoft Excel | Microsoft Excel | Microsoft Excel |
| 2 | Accurate | ATLAS | Accurate |
| 3 | SAP | | SAP |
| 4 | ATLAS | | ATLAS |

Source: Results of Questionnaire (2025)

Table 6 shows that students are aware of the importance of digitization skills that must be possessed as accounting graduates to work. The majority of students have mastered Microsoft Excel but still need other accounting software that must be mastered such as SAP and Accurate. Students hope that digitalization skills can be provided by study programs during their college years so that they get enough provisions to enter the workforce.

The research looked at the views of three aspects: the audit career, audit work and the image of the auditor. However, the statistical results show that there is no difference in the views of male and female students in this regard. The similar perspective regarding an auditor's career is due to the fact that an auditor has the same opportunity to have a career in a public accounting firm. The career path is the same for all genders from junior auditor to partner. This result suggests that both male and female students perceive auditing as a professional occupation that requires independence and competence in the field.

Students also share the same view of auditing jobs because there is no difference in job roles between men and women. Every auditor must work professionally and hold a professional code of ethics. This result suggests that both male and female students perceive auditing as a professional occupation that requires independence and competence in the field.

An auditor is viewed by the public as a profession that can provide independent services professionally, especially in ensuring that the financial statements prepared by the company have been presented in accordance with applicable standards. This leads to no difference in the views of students on the image of the auditor, as auditors are not differentiated based on gender.

The study also explored the digital skills required by accounting graduates. The results indicate that the necessary skills include proficiency in Microsoft Excel, SAP, Accurate, and ATLAS. Some students already possess these skills, while others expressed the need for the Accounting Study Program to offer more training in these digital competencies to better prepare graduates, especially in the field of technology.

CONCLUSION

Based on the data analysis, it can be concluded that there is no difference in perceptions between male and female accounting students regarding the auditing profession. However, students still need to be equipped with technological knowledge and skills to adapt to today's work environment.

The researcher hopes that this study will contribute, particularly to the Accounting Study Program, by encouraging the integration of digital competencies through the provision of accounting software that students can learn during their studies. Future research is recommended to explore more deeply the technological knowledge and skills possessed by accounting students, in order to better prepare graduates to compete in the job market.

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