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Accounting Graduates' Mindset towards Career in Auditing Profession

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Abstract

This paper aims at understanding the accounting graduates' mindset on their decision to join audit firm as their initial career. It is due to the fact that the audit firms face the challenge of staff retention as majority of professional accountants choose to develop their careers in non-public practice. By using a qualitative research design, semi structured interviews were conducted to fourteen final year students from one of the tertiary institutions in Melaka, Malaysia. The results found that only 36 percent of the interviewees are very passionate about becoming professional auditor, while 43 percent do not have interest in becoming a professional auditor because they are reluctant to work under pressure with very low salaries and 21 percent who possess minimal interest in audit prefer to establish their own business or become a business consultant. These findings clearly indicate that audit firms will continue facing challenges in keeping graduates on the audit path if the graduates' mindset remain the same. Hence, discovering what motivates students to join the auditing profession may assist the tertiary educational providers as well as the audit firms into designing schemes to attract students by instilling new mindsets and motivates students to join the auditing profession.

Keywords: Graduates' Mindset, Accountancy Profession, Audit Profession, COVID-19, Semi-Structured Interview

Introduction

Accounting is synonym as the language of business (Kidane, 2012) and the first contributor for the accountancy profession is the father of accounting, Luca Pacioli (Ovunda, 2015). In the recent years, the accounting profession has gone through major and significant changes whereby various accounting paths have been developed. According to David (2009), there are four main fields of accounting, namely consulting, management accounting, taxation and auditing which auditing is further divided into internal and external auditing. The field of accounting is needed to produce competent human resources in terms of financial reporting and auditing in order to present more credible financial information to the public (Ramdhan and Widaningsih, 2017). Hence, the universities must play an important role to form and

create reliable accounting graduates to meet the challenges in the business world (Purwati and Sari, 2015).

International Standard on Auditing (ISA) 200 mandates a qualified auditor to perform external audit on assurance engagement to give an independent opinion on whether the financial statements are prepared in accordance with an applicable financial reporting framework (International Auditing and Assurance Standards Board (IAASB), 2009a, para. 3). Therefore, the auditors shall perform their duties and responsibilities with integrity and objectivity (Ardelean, 2013) as it has one crucial responsibility that is to act in the best interest of the public (Baldacchino et al., 2017).

Despite of having a big chance to achieve the highest rank of career, many students do not have a high interest to choose auditor as a profession which caused the auditing profession to suffer high turnover rates amongst junior auditors (Chia et al, 2008). In late 2018, Accountancy Europe stressed widespread concerns on attracting and retaining talent of the young professionals as they are key for the future of accountancy profession. As for Malaysia, most professional accountants choose to develop their careers in non-public practice due to high demand in other sectors and countries which caused audit firms to face significant challenges of staff retention and keeping graduates on the audit path long enough to develop a sustainable career in audit (Malaysian Institute of Accountants, 2018). Besides, there are many prior studies that have documented a shortage in the supply of professional accountants to meet the ever-growing demand in many countries (e.g., Nor *et al.*, 2013; Van Zyl and de Villiers, 2011; Yusoff et al., 2011) due to most of the undergraduate students do not pursue their career in accounting (Samsuri et al., 2016).

Students' perception has an important influence on their career decision. Factors such as heavy workload, stress and problems with managing work-life balance that related with auditing profession (Baldacchino, 2021) could be the interesting aspects in making the decision as the profession by its nature places substantial workload demands on its employees (Sweeney and Summers, 2002). Furthermore, according to Astuti (2018), learning experience encourages interest and gives an impact on students' perception in auditing profession.

Moreover, the pandemic of COVID-19 has adversely impacted the auditing profession due to physical restriction whereby it limits the auditors' ability to meet face-to-face with co-workers and clients which ultimately totally changed the work environment of auditors. Therefore, COVID-19 is seen to impede the accountants' productivity, ability to perform their work and ability to maintain relationship with clients and co-workers (Heltzer, 2021). This situation indeed tends to be a worrying factor to the audit firms especially in hiring the fresh graduates to join the firm, as the tendency for them not choosing the audit profession are very high.

Thus, this study aims to investigate the students' mindset in choosing the auditing profession as their career, amidst of COVID-19. This issue is vital as it indirectly highlights the possible fragmentation in the ways on how the students were shaped during their experiences of 6-month internship program in audit firm. Few years in the tertiary institution might not enough to shape the mindset of the students to choose the audit profession. Instead, the students depend too much on the nature of the profession itself. If this situation is prolonged, the

shortage in the supply of professional accountants in auditing will remain the same and could be worsen in the near future when we are already in the new norm during this pandemic of COVID-19. The remaining part of this article is structured as follows. In the following section, the relevant literatures are reviewed which then followed by the discussion on the methodology used for this study. Next, the results of this study are discussed in the findings and discussion section. Then, the conclusion, drawbacks and recommendation for future study were discussed in the final section.

Literature Review

Audit Requirements in Malaysia

According to Malaysian Institute of Accountants (MIA), audit can be defined as an independent examination and evaluation of the financial statement of an organization with objectively to seek evidence related to the reliability and integrity of financial and operating information and communicating results to the respective users. In addition, audits involve performing procedures in order to obtain audit evidence about the amounts and disclosure in the financial statements. In the audit of financial statements, the objective is to enable the auditor to express impartial and unbiased opinion whether the financial statements are prepared in all material respects, in accordance with an identified financial reporting framework. According to the Malaysian Private Entity Reporting Standard (2016) and the Companies Act (2016), all private limited companies must prepare and provide audited financial statements to be submitted to Companies Commission of Malaysia (CCM) and Inland Revenue Board (IRB) as required by the Ministry of Finance.

MIA By-Laws (on professional ethics, conduct and practice) (2020) has clearly stated that an approved auditor must be a person approved by the Ministry of Finance. When the Ministry is satisfied that the person has a good character and is competent and also complies with certain requirements and qualification set by MIA By-Laws, he can perform his duties as a company auditor. Auditors also expected to give a true and fair view and provide assurance services to their clients. From the requirements and guidelines provided by MIA By-Law, auditors are perceived to provide a quality audit report and subsequently can assist clients in making effective and efficient decisions. Generally, audit firms in Malaysia are categorized into three types, which are small, medium and big firms. Under section 550 of the MIA By-Laws (On Professional Ethics, Conduct and Practice) (2020), all audit firms registered in Malaysia are under surveillance and enforcement of MIA.

Factors Affecting Accounting Student's Career Choice

Accountancy is a career which offers varieties of job scope such as accountant, management accountant, finance advisor, auditor and tax agent. These professional careers offer professional qualification, high salaries and opportunities for advancement. Most universities are concerned with career choice factors among students which helps universities to improve in developing areas specific for accounting curriculum. Besides, this mechanism will help universities to attract the students to join accounting programs in their universities. According to Pascual (2014), the availability of work (opportunity) after college is the first consideration of students in choosing a course in college.

There was a significant relationship between knowledge about professional accounting background and student career choice in professional accounting field (Yusoff et al., 2011).

Meanwhile, Samsuri et al. (2016) listed five factors as determinants in selecting a professional accounting career among undergraduate accounting students which are motivation, interest/ambition, reference group (parent), opportunity and salary scale. This study also suggested university, academic advisor, professional accounting bodies and family members must play their roles to influence, attract and encourage students by giving positive perception towards accounting career to enable them to pursue their career in accounting field. This is important as professional accountants play a crucial role in the business world to support the growing business environment (Robert, 2013). Besides, motivation also had a significant positive effect towards undergraduates' career selection. These findings back up the expectation theory, as students are encouraged to behave in a certain way because they are motivated to choose one behaviour over another based on what they expect the outcome to be (Hardiningsih et al., 2021).

Additionally, financial rewards, professional training, job market considerations, personality, and work environment are various factors that students can consider in determining their career choice as well as to embark as an accountant (Ulum and Satyawan, 2021). Koech et al. (2016) claimed that career decision making is influenced by self-concept, cultural identity, personality, interests, socialization, social support, role model, globalization, and available resources such as information and financial. Moreover, other factors to influence students' perception of particular jobs include attitudes and differences in job characteristics, ethnic background, choice of subjects, years in school, and level of achievement especially in their Grade Point Average (GPA). Lidiyawati & Anis Sahara (2020) in their findings claimed that students with better grades will be motivated into choosing a career in accounting as a good GPA has a positive and significant impact on undergraduates' career selections.

Among the various factors listed, salary or financial reward is undeniable an important factor for the accounting students to choose a career in accounting (Ulum & Satyawan, 2021; Lidiyawati & Sahara, 2020; Samsuri et al., 2016; Yusoff et al., 2011). According to Jamaliah et al. (2004), most of the students perceived the starting salary for accounting graduates should be between RM1,001 and RM2,000 per month. Based on the job street portal (www.jobstreet.com.my), fresh graduates that are appointed as junior auditors will earn a salary around RM1,500 to RM2,000 depending on the location and size of audit firms. Normally audit firms located at Kuala Lumpur, Selangor and Johor are paying more salary than the firms located at Kelantan, Negeri Sembilan and Sabah. In recent years, the starting salary for accounting graduates should be more than RM2,000 because of the increasing cost of living, especially in the big cities. Job market in the audit profession is always open for fresh graduates. In Malaysia, the development of accounting profession had been significantly changed due to the emergence of technological advancement and competitive business environment (Jamaliah et al., 2004). Based on the MIA Integrated Annual Report (2020), there are 365 audit firms registered as of June 2020. It indicated that the audit profession is still relevant even though our nation faced the challenges of COVID-19.

The above paragraphs discussed the factors that contribute to career choice factors among the accounting students. These factors are useful as a move to understand how the accounting students choose their career. Amidst this pandemic of COVID-19, accounting students should not rely too much on the jobs that can satisfy all their expectation. Instead, they should choose the career in audit firm as a kick start of their career. Hence, the aim of

this paper is to investigate whether the accounting graduates is still do not have a high interest to choose auditor as a profession. MIA had conducted programs such as accounting careers events in promoting careers and explaining the roles of accountants via collaboration programs with schools and the institutions of higher learning in order to engage students more in the accounting and auditing world.

This paper contributes to the body of literature by focusing on the accounting graduates' career choice in the post COVID-19 pandemic. Even though the issue on shortage in the supply of professional accountants in auditing has been discussed thoroughly in previous literature, lack of studies has been done on this issue in the new norm setting after the effect of COVID-19 pandemic which is highly related to the issue of graduate unemployment.

Methodology

A qualitative research design was used to obtain information on the mindset of the accounting graduates on venturing into the audit field as their first career path. In exploring the mindset of the graduates, semi-structured interviews were conducted among fourteen final year accounting students from one of the higher learning institutions in Melaka, Malaysia. The following table shows the profiles of the interviewees.

Table 1: Profiles of the Interviewees in the Semi-structured Interviews

No	Gender	Age	Completed internship program in audit firm	Field of Study	Studied basic and advanced auditing subject	Duration (minutes)
1	Male	23	Yes	Accountancy	Yes	8
2	Male	23	Yes	Accountancy	Yes	10
3	Female	23	Yes	Accountancy	Yes	8
4	Female	23	Yes	Accountancy	Yes	9
5	Male	23	Yes	Accountancy	Yes	13
6	Male	23	Yes	Accountancy	Yes	8
7	Female	23	Yes	Accountancy	Yes	7
8	Male	23	Yes	Accountancy	Yes	11
9	Male	23	Yes	Accountancy	Yes	9
10	Male	23	Yes	Accountancy	Yes	11
11	Female	23	Yes	Accountancy	Yes	13
12	Female	23	Yes	Accountancy	Yes	12
13	Female	23	Yes	Accountancy	Yes	10
14	Female	23	Yes	Accountancy	Yes	8

These interviewees were chosen for four reasons. Firstly, they were the final year students from one of the higher institutions in Melaka, Malaysia who are going to graduate and immediately start their first career. We chose final year accounting students due to a challenge in retaining talent of the young professionals in audit field. Secondly, they have completed an internship program for six months in an audit firm which the experience they obtained could be a guidance for them to choose the audit field as their career path. Thirdly, they have studied basic and advanced auditing subjects during their tertiary education level.

Fourthly, they voluntarily participated in the interview session without any force from anyone.

The researchers pre-arranged the online interview sessions with the interviewees via personal communication. Prior to each of the interview sessions, all interviewees were given brief ideas on the purpose of the interviews. The interview sessions were conducted through Google-Meet platform in a pleasant environment, in which the interviewees were asked various questions and were given a few minutes to answer each question. The questions include eight open ended questions regarding future career paths in the audit field. The interview sessions lasted from 8 to 13 minutes for each interviewee. All answers were recorded and transcribed by the researchers for further analyses.

Findings and Discussion

The number of professional accountants registered with the Malaysian Institute of Accountants (MIA) is very low as compared to the number of accounting students who graduate yearly. A few basic questions were asked to explore the mindset of accounting graduates as job seekers in choosing their first career path. From the analysis of the transcription of the interviews, there is a mixed findings across different gender as male and female were not given any differences on the results. This is consistent with the research done by (Hardiningsih et al., 2021). The responses mainly because of their experience during their six months internship programme and their self-efficacy.

The first finding of the interviews reveals that 43 percent of the interviewees do not have interest in becoming a professional auditor as their first career path. Almost all of them have negative thoughts on the audit job market. They are reluctant to work under pressure with very low salaries. Some of them prefer to gain experience as finance and tax executives rather than becoming an auditor. Others do not have passion to continue in the audit path and prefer to venture in a new perspective such as becoming an entrepreneur.

This is in accordance with few statements made by the interviewees:

"I am not going to be an auditor since the work is underpaid and we have to work under pressure to meet the deadline all the time."

"I don't think I will join an audit firm as my career later since my experience working as a trainee in an audit firm is not so good. The environment is not good. Movement Control Order (MCO) make it worse, and we are not getting full working experience there."

"I am more interested in business and currently running my small business."

"I prefer joining accounting department since I am confident in that area as compared to audit."

Nevertheless, 36 percent of the interviewees are very passionate about becoming professional auditor as their career in the future. It is because the valuable experiences, exposures, challenges, and excitement may give strong influence for the students to pursue a professional audit career.

“Obviously, auditing is really a good career for me because it covers all knowledge. The experience we get varies and we are exposed to all kind of experiences and information.”

“I have plan to further my career in auditing since it is more adventurous and challenging than accounting. Auditing has a different spark to me.”

“Yes, I enjoy doing audit and feel excited to overcome the working pressure.”

Only 21 percent of the interviewees have not decided whether they are going to pursue their career in the audit field or other field.

“Experience could be very good, but the workload, time spent and salary.....”

From 36 percent of those who are very passionate to choose audit as their first career path, more than 60 percent of them are willing to join the small audit firm with lower pay as a start-up in their career path as compared to joining big four firms. They feel that the benefits that can be derived from the small audit firm are more valuable as compared to the low-income incentive. This is consistent with results found by (Koech et al., 2016) as salary is not the only factor that affect graduates' decision to choose career. They will consider some other factors like interest, self-concept, social support, socialization and cultural identity.

“Based on my internship experience, I have no problem working in a small firm as my intention after graduate is to gain experience.”

“Based on my capability, I would rather choose a small audit firm. In my opinion, the salary factor will not affect my decision as I am eager to grab as much knowledge as possible as preparation before joining a larger firm.”

The remaining 40 percent aim to join only the big audit firms as they would get a higher starting salary and as a steppingstone for good career development opportunities. Even though Koech et al (2016) claimed that salary is not so important to influence graduates making decision as they value more experience rather than money, on the other hand, Yusoff et al (2011); Samsuri et al (2016), Lidiyawati & Anis Sahara (2020); Ulum & Satyawan (2021) discovered that salary is undeniable to be an important factor to influence decision of the graduates to choose their future career.

“I will look at the salary as I still have to think about how to make a living. If the salary offered is too low, I won't take it!”

“I prefer to work in big firms because I feel like I have more exposure to big clients.”

During the interview, the researchers asked further questions to those interviewees whom do not have interest or in the position of unsure on their feelings to venture into audit field. The researchers raised questions on what exactly their plan after they graduated if they do not have desire to join audit firm. This is important as the employment rate is increasing

especially after pandemic COVID-19 (Abd Rahman et al., 2020). 78 percent of them prefer to stay within the accounting profession such as accounting, taxation, finance and education. Only 22 percent possess very minimal interest in accounting field and prefer to establish their own business or become a business consultant.

In this paper, researchers also add in other determinants which is '6-month internship program in an audit firm' that might give spark to motivate students in choosing audit as their first career path. Overall, all interviewees agreed that the internship program in the audit firms absolutely helps them in deciding their career path once they graduate. Abd Rahman et al (2020). Altrawneh (2015) emphasized that internship program helps the students to improve their technical skills before they come to real working life.

"Six months internship in an audit firm really helped me to decide my career path. We are applying the audit theory that we learn during classes."

However, they feel that the six months given for the practical training is insufficient to understand the whole audit work. Furthermore, working under the pandemic situation makes it harder for them to fully utilize their internship program.

"MCO actually affects my internship experience since we have to work from home. It makes us have less time to learn more from our seniors at the office and learn it hands on. But I'm glad we manage to be at the office for 3 months."

The year 2020 had been a challenging year in which the whole world experienced a global pandemic COVID-19 that has affected our lives immensely. This pandemic promptly forces the implementation of new ways of working and organizing activities to adapt to the new norms. In accommodating and adapting to this new working environment, the interviewees have been asked to express their readiness on online working or 'work from home (WFH)' basis. 93 percent of the interviewees are ready to adapt to a new working environment. The young people welcome the challenging workspace and are willing to adapt to any digital transformation to keep themselves relevant to the industry. This is contradict with the research done by Abd Rahman et al (2020) which found that the graduates are still lacking on the self-learn and other skills and still depending on jobs offered by public and private sectors.

"I am willing to adapt to a different working environment in auditing after the COVID-19 outbreak because I like the thing that can challenge myself. Therefore, I am ready enough to overcome any challenges."

"Working from home makes it difficult for me to meet clients and to get some client's documents. However, on the other hand, it gives me space to prove myself and be more self-reliant. Furthermore, the use of technology really helps me to get direct guidance from my seniors."

"I want to adapt to anything I am offered, and I will just go for it."

There is a mixed opinion in relation to the adequacy of syllabus coverage of the audit subject in tertiary education to equip students as an auditor. 79 percent of the interviewees feel that

students still need to go through at least a 6-month internship program in an audit firm before they are ready to work as an auditor. The audit subjects that they have learnt are thoroughly being discussed only on theories part but knowledge on technical parts should be obtained from industrial training experiences. However, based on research conducted by Altrawneh (2015), employers would value students who possessed technical skills rather than those who have generic skills. The students should be equipped with more hands on skills in their curriculum so that the students will be more prepared when comes to real working life (Abd Rahman et al., 2020).

“Theoretically sufficient but technically more needs to be learned.”

“I think the things that I learn in class are very detailed in theory, but I still will not understand if I do not have experience in audit. Because when we study the theory part, we can’t really understand how to apply it.”

“Not enough because experience now is so important. What we have learned in class is too theoretical. To understand more about audit, we must experience and work in the field of audit.”

“Enough of what the lecturer has given. I just need to apply that knowledge while working later. The senior auditors would not teach us one by one. They only tell the steps that need to be taken but do not tell the reason for doing so.”

Apart from having all the knowledge from tertiary education level, only 29 percent of the interviewees have attended various courses or training to develop their skills such as courses on audit software like AXP Software, communication skills training, persuasive skills training, leadership skills course, financial analysis and forecasting courses as well as forensic accounting courses. Oliver et al (2011) suggested that the graduates should find ways and develop their skills during courses as it would help them to excel in their beginning professional career path. The remaining 71 percent have never joined any extra courses to develop skills but will not reject any good training or courses offered to them and are willing to join any courses if they have the opportunity to do so.

Conclusion and Recommendation

Widespread concerns on attracting and retaining of the young professionals have been globally stressed as they are key for the future of accountancy profession. As most of professional accountants choose to develop their careers in non-public practice, the shortage in the supply of professional accountants could be worsen in the near future and audit firms to face significant challenges of staff retention and keeping graduates on the audit path long enough.

This study investigates the students’ mindset in choosing the auditing profession as their career, amidst of COVID-19. First, respondents’ responses toward this interview also provide insight regarding issues to be addressed to attract more people and especially students to become auditors. 43 percent of the respondents are not interested in becoming auditors for their first career choice, while others want to work in accounting related or commercial fields and even doing business. Almost all of them have negative thoughts about the job market for

accountants because they are not willing to work under pressure with very low salary, and also because of a bad experience during their internship program. Secondly, the size of the audit firm does not matter as long as they can gain as much knowledge in the auditing field as 60 percent students are willing to work in a small accounting firm despite lower salary to start their career. They believe that the benefits that can be derived from a small audit firm are more valuable than the incentive of a low salary as compared to working in a big audit firm.

Next, all the respondents agreed that the allocation of a 6-month internship program in an auditing firm definitely helps them in deciding a career path after graduate. However, the internship duration is not entirely sufficient for them to understand the whole audit procedures. This is because the difficulties for them to get the full benefit of their internship during the pandemic and the audit subjects that they have learned during their undergraduate program are thoroughly being discussed based on theories. This finding could help the educational institution to bring forward more practical based scenarios in the learning method to equip the students with the real working environment.

Lastly, majority of the respondents are willing to adapt to a new working environment where they are willing to work online or work from home. Young people in this category, age around 23 years old in 2020, are categorized as Generation-Z. They are characterized as digital citizens (Troksa, 2016). This generation is willing to adapt to any digital transformation to stay relevant in the industry. This could give a relief to the potential employer to stay put towards the new norm working environment. Following the unprecedented outbreak of COVID-19, accounting and auditing professions were impacted and auditors were forced to adapt to a new working environment in which new working practises evolved as a response to social distancing. This new norm will alter risk assessment as well as the resources, time, and scope of work to be conducted by auditors.

Therefore, discovering what motivates students to join the auditing profession may assist the tertiary educational providers as well as the audit firms into designing schemes to attract students by instilling new mindsets and motivates students to join the auditing profession. The professional organisation, regulators and educational institutions should promote the features of accounting professions particularly in the auditing field that align with young generation career objectives in order to improve students' interest in becoming public accountants or auditors (Sidiq & Sinaga, 2020). Next an incentive or attractive salary package could be introduced to compensate for the working deadlines and pressure. Moreover, the presence of competitive and ideal atmosphere in the work environment is also considered necessary for the students' career choice as to increase their productivity, effectiveness and work efficiency (Azizah & Purnamasari, 2021).

Despite the significant contributions from this research, the findings of this study are limited in some respects. Because the study is limited to a single university, the research approach used does not allow for a broader generalisation, but it does provide valuable insight into Malaysian students' career choices in the auditing profession. Future research should include more public and private universities as well as more participants.

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