

Accounting Students' Perception and Interest in Auditor Profession: The Role of Learning Experience and Setting

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Abstract. The purpose of this study is to examine the role of learning and teaching in forming interest in auditor profession, by adjusting an experience as a learning experience and replacing work setting with learning setting. It explains the role of the learning experience (affective aspects) and learning setting (cognitive aspects) to form students' perception and interest in auditor profession. This study tests path analysis among motivation, learning experience, learning setting, social, perception, and interest. The questionnaire was distributed directly to 5th-semester students in Accounting Department in one of a state university in Indonesia who had taken auditing courses. Questions were given to measure all constructs using a Likert scale of 1 to 5. Motivation in learning audit has a crucial role in forming interest. The learning experience encourages interest, whereas learning setting does not. Social aspect represented by parents and peers also have influences on building interest. However, motivation, learning setting, and learning experience do not form perception. Perception related to status, value, and career prospect of auditor also does not affect interest. Limitation of this study is limited samples and the need to improve indicators of perception to result better findings. This study implicates that students' interpersonal interaction with lecturers, parents, and peers is important. Lecturers could build motivation, provide a learning experience, and increase interest in the particular profession. Parents and peers could direct interest.

Keywords. Interest, perception, auditor profession, learning experience, learning setting

1. Introduction

An auditor is one of a potential profession that has an opportunity to grow up and is more challenges whereas need a wide knowledge of many subjects in accounting. Although auditor has a big chance to achieve the highest rank of career, many students do not have a high interest in auditor profession. It is based on another less interesting aspects, such as high working hours and targets. Learning and teaching become one reason why students do not grow their interest in auditor. Based on those reasons, survey related to the students' perception and interest on auditor profession is needed to be conducted as perception is an important factor affecting career choice in the future (Dowall et al., 2012).

Many previous studies have examined students' perception on accounting profession in final year graduate and post-graduate students. This study examines factors affecting perception and interest of accounting students in auditor profession. Perception theory by Robbins and Judge (2013) is used. The upper-level students who have obtained auditing courses are examined.

This study conducts originality in some ways. First, we examine the role of learning and teaching can form perception and interest theoretically by replacing work setting with learning setting and identifying the experience as a learning experience. In practice, study program and lecturers can get

information about how their student perceive auditor profession (Warrick et al., 2008) Lecturers then can change the negative perception, affect and direct students' perception towards profession (Manganaris and Spathis, 2015; Dowall et al., 2012) by selecting the more effective learning setting and experience. Second, this study tests path analysis among four factors, perception, and interest in auditor profession to know whether interest on auditor profession is formed in line with their perception.

2. Theory

Interest expresses how people tend to be interested in something (Djaali, 2009). Perception is a process of organizing and interpreting an impression in order to give meaning to something (Robbins and Judge, 2013). To measure perception of auditor profession, this study uses the viewpoint of work values (Ros et al., 1999; Germanou et al., 2009). Motivation stimulates the interest of the person in an activity or object and induces a person to act or move in a particular way (Packer, 2004). Experience refers to a person engaging in an object or moment in a memorable way (Pine and Gilmore, 1999). Learning-setting in this study uses the cognitive view which has the concern for more naturalistic learning environments (Radovan and Makovec, 2015). Social involves support from parents and peers.

3. Hypothesis Development

When students are motivated in audit, they will ask questions, seek information by reading the material or joining related seminars, and respond to everything related to the audit. (Packer, 2004). How good grade of students in the audit cannot explain enough to understand whether students have interest in audit or not, but the motivation. Therefore hypothesis developed is as follows:

Motivation affects the perception of auditor profession positively.

Motivation affects interest in auditor profession positively.

Byrne and Willis (2005) states that students who have been studying in particular courses will have a more positive impression than they who have never taken. However, this influence can either encourage or withdraw students' perceptions of the profession, depending on whether the student experience education as interesting and fun or even the burden (Hutaibat, 2012). Hypothesis developed is as follows:

Learning experience affects the perception of auditor profession positively.

Learning experience affects the perception of auditor profession positively.

Learning model has also a significant role. Students who have taken related courses may have a higher interest and more optimism about future employment opportunities (Dowall et al., 2012). Hejazi and Bazrafshan (2013) the adequacy and the type of teaching materials, good learning, and an adequate curriculum affect interest. Therefore hypothesis developed is as follows:

Learning setting affects interest in auditor profession positively.

Learning setting affects interest in auditor profession positively.

Dennis et al. (2005) stated that social consists of support from parental and peer. Many students chose the particular department in college or profession based on parents' experience and expectations. Peers can also help students to find their social identity and goal. Moreover, peers can support directly during study such as finding subject resources together, lending notes, doing teamwork, commenting on their friends' potency, and giving advice. Hypothesis developed is as follows:

Social affects the perception of auditor profession positively.

Social affects interest in auditor profession positively.

Individuals consider the expected outcomes gained from a profession before determining career options. Profession results include the main income consisting of salaries, bonuses, and other financial incentives; as well as the opportunity to earn additional income. Positive or negative perceptions about the income expectations of a profession may affect the desire to join the profession (Mbawuni, 2015). Hypothesis developed is as follows:

Perception affects interest in auditor profession positively.

4. Methodology

Respondents of this study are 5th-semester students in Accounting Department in one state university in Indonesia who had taken auditing courses. The survey was done by spreading questionnaire directly to the students. Each questionnaire questions use Likert scale of 1 to 5. Scale 1 shows strongly disagree, while scale 5 indicates strongly agree. The relationship among variables is shown as follows.

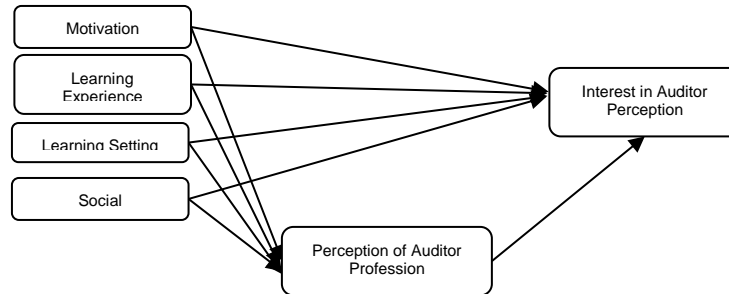


Figure 1. Relationship among Variables

Instrument begins with demographic data, i.e. name, gender, and age. Indicators of motivation, learning experience, learning-setting, and social refer to Packer (2004), Packer (2004), Paechter et al. (2010), and Dennis et al. (2005). Perception of auditor profession uses a work values approach (Ros et al., 1999). From four (4) categories, extrinsic, intrinsic, prestige, and social; this study only uses intrinsic and prestige. It is due to motivation, learning experience, learning activities, and social will provide interesting information to students which are more related to intrinsic and prestige values of auditor profession; such as that auditor can provide opportunity for growth, open chances for advancement, and increase social status. Students' interest is measured referring to Djaali (2009). Constructs and indicators are in Table 1 as follows:

Table 1. Constructs and Indicators

Construct	Indicator	Code	Reference
Factors in the Perceiver			
Motivation (MO)	1. Selection of Option (choice-to, option perceived)	X1_1	Packer (2004)
	2. Invested Mental Efforts (efforts to learn, personal incentives)	X1_2	
	3. Persistence (the extent people enjoy, thought about self)	X1_3	
Learning Experience (LE)	1. Entertainment (Enjoyment)	X2_1	Packer (2004)
	2. Social Contact	X2_2	
	3. Personal Value (Self-Fulfilment)	X2_3	
	4. Educational (Learning and Discovery)	X2_4	
Factors in Situation			
Learning Setting (LS)	1. Course Design	X3_1	Paechter et al., (2010); Bolliger & Martindale, (2002)
	2. Lecturer	X3_2	
	3. Learning Materials	X3_3	
	4. Learning Activities	X3_4	
Social (SS)	1. Parental	X4_1	Dennis et al. (2005)
	2. Peers	X4_2	
Perception of Auditor Profession (PER)	Intrinsic:		Ros et al., (1999) Germanou et al., (2009)
	1. Personal Growth	Y1_1	
	2. Self-Esteem	Y1_2	
	Prestige:		
3. Advancement (Promotion)	Y1_3		
4. Social Status	Y1_4		
Interest in Auditor Profession (INT)	1. Likely	Y2_1	Djaali (2009)
	2. Interesting	Y2_2	Ulrich Schiefele (1991)
	3. Participation	Y2_3	

5. Results and Discussion

Validity and reliability test were conducted. The outer loading of X2_2 and Y1_1 were less than 0.7, so that they were removed. Total respondents (n) of 155 are randomly chosen from a total of 221 students. Based on descriptive data, the highest mean of 3.978 and 3.976 are learning setting and perception which mean learning has been enough effective and sufficient. The mean of the learning experience of 3.575 means that accounting students receive enjoying experience. The lowest mean of social of 2.971 means that parents and peers do not really reinforce students in auditor profession.

Table 2. Total Effects of Constructs

Construct	t-Statistics		
	All Samples	< 3.917	>3.917
Motivation → Perception	1.476	0.9940	0.6904
Motivation → Interest	3.243	2.5922	2.9364
Learning Experience → Perception	0.063	1.4144	0.2158
Learning Experience → Interest	1.589	1.6614	1.8586
Learning Setting → Perception	0.904	0.7612	0.6070
Learning Setting → Interest	0.843	1.2245	0.7249
Social → Perception	1.370	2.5649	0.5013
Social → Interest	5.690	5.6090	5.5874
Perception → Interest	1.122	0.6294	0.2645

Table 2 shows the impact of factors on perception and interest, and whether perception is a mediating variable. The impact tests were conducted in three samples consist of all samples, samples with perception value below 3.917, and samples with perception value more than 3.917. Value of 3.917 was obtained from the mean of three indicators of perception.

Results of t-statistics of more than 1.642 show that factors have an impact. Motivation has a positive impact on interest. Students who select and prefer audit to other subjects will invest energy, do efforts in exploring, and maintain persistence in learning audit. However, their high motivation does not form their perception. It is because the perception may vary. Students can believe that become an auditor is difficult whereas other students may perceive the opposite that auditor is prestigious and valuable.

Learning setting does not have any impact, but learning experience affects interest positively. It shows that cognitive aspects such as subject contents (Berg et al., 2006) included in course design, lecturer, learning materials, and learning activities could not evoke interest. Meanwhile, affective aspects of learning experience such as feeling, impression, and experiencing (Berg et al., 2006) as enjoyment and comforts (Hutaibat, 2012), personal fulfilment, and educational discovery could increase interest. Once students feel that auditing is a pleasure and could discover interesting material, they will be interested in auditor. However, learning setting and learning experience do not form perception.

Social has the positive impact on interest. Parental and peer influence has the strategic role in affecting students' interest towards the profession. Parents' background and occupation mostly direct their children interest. Besides that, when peers classmates thought that a student has great potential in a particular matter, the student will build their confidence and interest.

Perception related to status and value of auditor does not have any impact on interest. It does not confirm Byrne and Willis (2005). How students perceive that auditor is valuable and prestigious, it does not affect their interest. It means there are other factors that may increase interest besides the status and valuable careers of auditors, such as economic benefits, profession characteristics, independence, and contribution to others. Perception cannot be a mediating variable among factors and interest.

6. Conclusion and Limitation

Motivation level affects interest in auditor profession. Learning setting does not have any impact, but learning experience encourages interest. Parents and peers also have influence in growing students' interest. However, motivation, learning setting and learning experience do not form perception. Various

perception related to auditor profession does not have any impact on interest. Further research may conduct more samples and complete indicators of perception to give additional findings.

7. References

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